UBOS

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THE REPUBLIC OF UGANDA

2019/20

UGANDA BUSINESS INQUIRY

PREFACE

The Uganda Bureau of Statistics (UBOS) conducted the Uganda Business Inquiry (UBI) survey to obtain detailed information on economic activities in all sectors of the economy. The last comprehensive UBI was conducted in 2011/2012 with a reference period of 2009/10. This UBI was conducted from October 2021 to July 2022 with a reference period of 2019/20.

The main objective of UBI is to obtain high quality, consistent and comprehensive economic information for the different economic sectors using a representative sample of establishments. Establishments were classified by industry according to the International Standard Industrial Classification of all Economic Activities, Rev. 4. The survey covered all Regions in the country. The UBI 2019/20 collected high quality economic data from sampled business establishments with the purpose of generating economic indicators such as Gross Output (GO), Intermediate Consumption (IC), Value Added (VA), and Profitability, among others. These indicators are used to determine productivity and contribution of each sector to the country's economic growth, development of Input – Output Tables (IOTs), Supply and Use Tables (SUTs) which finally feed into the Social Accounting Matrix (SAM).

The Uganda Bureau of Statistics would like to register appreciation to all actors who participated in the conduct of UBI 2019/20. Special appreciation goes to the Government of Uganda for providing the required resources, the respondents for providing the information and to the UBOS staff for their different roles during the survey. The Bureau would like to encourage all stakeholders including, the policy makers, researchers and the general public to make use of the information in this report to inform planning, policy formulation and decision making related to the economic development of Uganda.

Chris N. Mukiza (PhD)
EXECUTIVE DIRECTOR

EXECUTIVE SUMMARY

The Uganda Business Inquiry (UBI) 2019/20 was conducted by the Uganda Bureau of Statistics (UBOS) to generate comprehensive and reliable statistics on business establishments in Uganda. The survey aimed to provide key indicators for measuring the structure, performance and contribution of businesses to national economic development. It was based on the Census of Business Establishments 2019/20, which provided the sampling frame. A one-stage stratified sampling design was used, with establishments employing 100 or more persons selected with certainty, while those employing fewer than 100 persons were selected using probability sampling. Out of 18,041 sampled businesses, 10,998 were successfully covered, giving an overall coverage rate of 61.0 percent.

The results show that Uganda's business economy generated total Gross Output of UGX 93.1 trillion and total Value Added of UGX 58.5 trillion, translating into a Value Added to Gross Output ratio of 62.8 percent. Manufacturing recorded the highest Gross Output, estimated at UGX 19.2 trillion, followed by Trade at UGX 16.6 trillion and Real Estate and Business Services at UGX 10.2 trillion. Mining and Quarrying recorded the lowest Gross Output, estimated at UGX 1.0 trillion.

In terms of Value Added, Trade was the leading sector, contributing UGX 12.0 trillion, equivalent to 20.5 percent of total Value Added. Manufacturing followed with UGX 10.8 trillion, representing 18.5 percent, while Education contributed UGX 4.2 trillion, equivalent to 7.2 percent. Mining and Quarrying recorded the lowest Value Added at UGX 760 billion.

The composition of Value Added shows that net profit was the largest component, amounting to UGX 24.5 trillion, followed by staff costs and other value-added components. Trade registered the highest net profit, followed by Manufacturing, while Mining and Quarrying contributed the smallest share. This suggests that profitability in Uganda's business sector is largely concentrated in trade and manufacturing activities.

The survey estimated total staff costs at UGX 18.4 trillion, with salaries and wages accounting for 87.3 percent of the total. The overall average monthly earnings per employee were estimated at UGX 539,379. Utilities recorded the highest average monthly

earnings, at about UGX 4.6 million, while Trade recorded the lowest, at about UGX 132,000.

Total operating costs were estimated at UGX 19.6 trillion. Manufacturing recorded the highest operating costs, followed by Real Estate and Business Services, and Trade, while Mining and Quarrying recorded the lowest. The major operating expenditure items included office expenses, motor vehicle running costs, utilities, rent, repairs and maintenance, security services and other purchases. These costs reflect the expenditure burden faced by establishments in sustaining business operations.

The total value of assets reported by establishments was estimated at UGX 172.6 trillion. Non-current assets accounted for the largest share, valued at UGX 100.2 trillion, followed by current assets at UGX 59.0 trillion and other investments at UGX 13.4 trillion. Real Estate activities held the largest share of non-current assets, followed by Manufacturing, while Financial and Insurance activities accounted for the largest share of current assets. Total equity and liabilities were also estimated at UGX 172.6 trillion, with equity and reserves forming the largest component.

The overall labour productivity was estimated at UGX 20.5 million per employee per year. Information and Communication Services recorded the highest labour productivity at UGX 91.5 million, while Accommodation and Food Service Activities recorded the lowest at UGX 7.6 million. Capital productivity was estimated at 0.6, implying that each UGX 1 million invested in non-current assets generated about UGX 0.6 million in Value Added. The overall liquidity ratio was 0.8, suggesting that establishments generally faced challenges in meeting short-term obligations, while the profitability ratio was 0.1, meaning that about 10 percent of business income was retained as profit.

Overall, the UBI 2019/20 provides a comprehensive picture of Uganda's business economy. It shows that Trade, Manufacturing, Real Estate and Business Services, Education, and Financial and Insurance activities are major drivers of Value Added. The findings provide an important statistical basis for national accounts compilation, private sector development planning, policy formulation and monitoring Uganda's economic transformation agenda.

ACKNOWLEDGEMENT

The successful completion of the Uganda Business Inquiry 2019/20 would not have been possible without the support, collaboration, and dedication of many individuals and institutions.

We extend our sincere appreciation to all businesses and entrepreneurs who generously devoted their time to participate in the survey and share valuable information about their operations, opportunities, and challenges. Their openness and cooperation provided the foundation for the analysis presented in this report.

We are also grateful to sister government agencies, including the Uganda Revenue Authority (URA), the Bank of Uganda (BoU), and the National Planning Authority (NPA), Uganda Investment Authority (UIA); as well as private sector organizations and development partners, for providing critical data, guidance, technical input, and logistical support throughout the survey process. Their contributions helped ensure the relevance, quality, and credibility of the information collected.

The success of this survey largely depended on the dedication of the field teams, particularly the enumerators, supervisors, and data management staff. Their professionalism, commitment, and hard work during planning, fieldwork, data processing, and analysis greatly contributed to the successful implementation of the survey.

The Uganda Bureau of Statistics (UBOS) also acknowledges the efforts of the technical team and analysts who worked diligently to compile, interpret, and present the findings contained in this report.

Finally, UBOS appreciates all stakeholders who continue to support initiatives aimed at strengthening the business environment and promoting sustainable economic growth. Management and staff of UBOS hope that the information presented in this publication will be widely used by government, civil society organizations, researchers, and other stakeholders to inform policy formulation and program analysis.

TABLE OF CONTENTS

PREFACE i
EXECUTIVE SUMMARY ii
ACKNOWLEDGEMENT iv
LIST OF TABLES ix
LIST OF FIGURES xii
ACRONYMS AND ABBREVIATIONS xiv
GLOSSARY xv
CHAPTER ONE: INTRODUCTION 1
1.1 Overview 1
1.2 Survey Objectives 1
1.3 Survey process 1
1.4 Scope and Coverage 2
1.4.1 Scope 2
1.4.2 Coverage 3
1.5 Sampling Design 3
1.6 Sample Size 3
1.7 Coverage 4
1.8 Pretest, Main Training and Fieldwork 5
1.9 Data Management and Processing 5
CHAPTER TWO: GENERAL FINDINGS 6
2.1 Main Economic Indicators 6
2.2 Components of Value Added 9
2.3 Components of Cost of Staff 11
2.4 Average Earnings 12
2.5 Operating Costs 12
2.6 Assets 13
2.7 Equity and Liabilities 14
2.8 Performance Indicators 16
CHAPTER THREE: AGRICULTURE, FORESTRY AND FISHING 23
3.1 GO, VA, and IC in Agriculture, Forestry and Fishing 23
3.2 Components of VA in Agriculture, Forestry and Fishing 25
3.3 Cost of Staff in Agriculture, Forestry and Fishing 25
3.4 Average Monthly Earnings 26
3.5 Operating Costs in Agriculture, Forestry and Fishing 27
3.6 Assets in Agriculture, Forestry and Fishing 27
3.7 Components of Non-Current Assets in Agriculture, Forestry and Fishing 28
3.8 Performance Indicators 29
CHAPTER FOUR: INDUSTRY 36
4.1 MINING AND QUARRYING 36
4.1.1 GO, VA and IC in Mining and Quarrying 36
4.1.2 Components of VA in Mining and Quarrying 37
4.1.3 Components of Cost of Staff in Mining and Quarrying 38

4.1.4 Average monthly earnings 38
4.1.5 Operating Costs in Mining and Quarrying 39
4.1.6 Assets in Mining and Quarrying 39
4.1.7 Performance Indicators 40
4.2 MANUFACTURING **42**
4.2.1 GO and VA by Activity 42
4.2.2 Components of VA in Manufacturing 42
4.2.3 Cost of Staff in Manufacturing 43
4.2.4 Average Monthly Earnings 44
4.2.5 Operating Costs in Manufacturing 44
4.2.6 Assets in Manufacturing 45
4.2.7 Performance Indicators 46
4.3 UTILITIES **48**
4.3.1 GO and VA by Activity 48
4.3.2 Components of VA in Utilities 49
4.3.3 Cost of Staff in Utilities 49
4.3.4 Average Monthly Earnings 50
4.3.5 Operating Costs in Utilities 51
4.3.6 Assets in Utilities 51
4.3.7 Performance Indicators 52
4.4 CONSTRUCTION **54**
4.4.1 GO and VA in Construction by Activity 54
4.4.2 Components of VA in Construction 54
4.4.3 Cost of Staff in Construction 55
4.4.4 Average Monthly Earnings 56
4.4.5 Operating Costs in Construction 56
4.4.6 Assets in Construction 57
4.4.7 Performance Indicators 58
CHAPTER FIVE: SERVICES 80
5.1 TRADE **81**
5.1.1 GO, VA and IC in Trade 81
5.1.2 Components of VA in Trade 81
5.1.3 Cost of Staff in Trade 82
5.1.4 Operating Costs in Trade 83
5.1.5 Total Assets, Equity and Liabilities Trade 83
5.1.7 Performance Indicators 84
5.2 TRANSPORTATION AND STORAGE **85**
5.2.1 GO and VA in Transportation and Storage 85
5.2.2 Components of VA in Transportation and Storage 85
5.2.3 Cost of Staff in Transportation and Storage 86
5.2.4 Components of Cost of Staff 87

5.2.5 Average Monthly Earnings 87
5.2.6 Operating costs 88
5.2.7 Assets in Transportation and Storage 89
5.2.8 Performance Indicators 90
5.3 ACCOMMODATION AND FOOD SERVICE ACTIVITIES **91**
5.3.1 GO and VA in Accommodation and Food Services 91
5.3.2 Components of VA in Accommodation and Food Service 92
5.3.3 Cost of Staff in Accommodation and Food Services 92
5.3.4 Average Monthly Earnings 93
5.3.5 Operating Costs in Accommodation and Food Services. 94
5.3.6 Assets in Accommodation and Food Services 94
5.3.7 Non-Current Assets in Accommodation and Food Services 95
5.3.7 Performance Indicators 95
5.4 INFORMATION AND COMMUNICATION **97**
5.4.1 GO, VA and IC in Information and Communication 97
5.4.2 Components of VA in Information and communication 98
5.4.3 Cost of Staff in Information and communication 98
5.4.4 Operating Costs in Information and communication 98
5.4.5 Assets in Information and Communication 99
5.4.6 Performance Indicators in Information and Communication 100
5.5 FINANCE AND INSURANCE SERVICES **101**
5.5.1 GO, VA and IC in Finance and Insurance services 101
5.5.2 Components of VA in Finance and Insurance services. 101
5.5.3 Components of Cost of Staff in Finance and Insurance services. 102
5.5.4 Average Monthly Earnings in Finance and Insurance services 103
5.5.5 Operating Costs in Finance and Insurance services 103
5.5.6 Assets in Finance and Insurance services 103
5.5.7 Performance Indicators in Finance and Insurance services 104
5.6 REAL ESTATE AND BUSINESS SERVICE ACTIVITIES **106**
5.6.1 GO and VA in Real Estate and Business Services 106
5.6.2 Components of VA in Real estate and business services 107
5.6.3 Cost of Staff in Real estate and Business Services 107
5.6.4 Average Monthly Earnings 108
5.6.5 Assets in Real Estate and Business Services 109
5.6.6 Components of Non-Current Assets in Real estate and Business Services 109
5.6.7 Performance Indicators 110
5.7 EDUCATION **111**
5.7.1 GO and VA in Education 111
5.7.2 Components of VA in Education 111
5.7.3 Cost of staff in Education 112
5.7.4 Average monthly earnings 113

5.7.5 Operating Costs in Education 113
5.7.6 Assets in Education 113
5.7.7 Performance Indicators in education 114
5.8 HUMAN HEALTH AND SOCIAL WORK ACTIVITIES **116**
5.8.1 GO and VA in Human health and social work activities 116
5.8.2 Components of VA in Human health and social work activities 116
5.8.3 Cost of Staff in Human health and social work activities 117
5.8.4 Average Monthly Earnings 118
5.8.5 Operating Costs in Human health and social work activities 118
5.8.6 Assets in Human health and social work activities 119
5.8.7 Performance Indicators in Human health and social work activities 120
5.9 RECREATION AND PERSONAL SERVICES **122**
5.9.1 GO and VA in Recreation and Personal Services 122
5.9.2 Cost of Staff in Recreation and Personal Services 123
5.9.3 Average Monthly Earnings in Arts, entertainment and recreation 123
5.9.4 Assets in Arts, entertainment and recreation 124
5.9.5 Performance Indicators in Arts, entertainment and recreation 125
APPENDICES 158
Appendix 1: Main Economic Indicators by sector **158**
Appendix 2: Components of Value Added by Sector (million UGX) **159**
Appendix 3: Components of Cost of Staff by Sector (million UGX) **160**
Appendix 4: Non-current assets by Sector (million UGX) **161**
Appendix 5: Total Assets, Current and Non-Current by Sector (million UGX) **162**
Appendix 6: Total Equity and Liabilities by Sector (million UGX) **163**
Appendix 7: Performance Indicators by Sector **164**
Appendix 8: Summary of Business Surveys Conducted in Uganda **165**
Appendix 9: Standard Errors and Relative Standard Errors **166**
Appendix 10: Uganda Business Inquiry Project Implementation Staff **170**
Appendix 11: Sample Questionnaire **173**

LIST OF TABLES

Table 1.1: Coverage by Sector 4
Table 2.1: Net Profit by Sector (million shillings) 18
Table 2.2: Components of Cost of Staff (million UGX) 18
Table 2.3 Average monthly earnings per employee 19
Table 2.4: Operating Costs by type of cost 20
Table 2.5: Operating Costs by Sector (million UGX) 21
Table 2.6: Value of Total Assets by Sector (million UGX) 21
Table 2.7: Equity and Liabilities (million UGX) 22
Table 2.8: Labour Productivity by Sector (million UGX) 22
Table 2.9: Capital Productivity by Sector (billion UGX) 22
Table 3.1: GO, VA and IC contributions (billion UGX) 32
Table 3.2: GO and VA by Agriculture, Forestry and Fishing Activity (million UGX) 32
Table 3.3: Components of VA in Agriculture, Forestry and Fishing by Activity (million UGX) 32
Table 3.4: Average Monthly Earnings by activity 32
Table 3.5: Operating Costs in Agriculture, Forestry and Fishing (million UGX) 33
Table 3.6: Total Assets in Agriculture, Forestry and Fishing (million UGX) 33
Table 3.7: Components of Non-current assets in Agriculture, Forestry and Fishing (million UGX) 33
Table 3.8: Liquidity Ratio in Agriculture by activity 34
Table 3.9: Profitability Ratio in Agriculture, Forestry and Fishing by activity 34
Table 3.10: Debt Ratio in Agriculture, Forestry and Fishing by Activity 34
Table 3.11: Labour Productivity in Agriculture, Forestry and Fishing by Activity 34
Table 3.12: Capital Productivity in Agriculture, Forestry and Fishing by Activity (million UGX) 35
Table 4.1: GO and VA in Mining and Quarrying (million UGX) 62
Table 4.2: Components of VA (million UGX) 62
Table 4.3: Components of Cost of Staff in Mining and Quarrying (million UGX) 62
Table 4.4: Average Monthly Earnings in Mining and Quarrying 62
Table 4.5: Total assets by Activity (million UGX) 63
Table 4.6: Liquidity Ratio 63
Table 4.7: Profitability Ratio in Mining and Quarrying 63
Table 4.8: Debt Ratio in Mining and Quarrying by Activity 63
Table 4.9: Labor Productivity in Mining and Quarrying sector 63
Table 4.10: Capital Productivity in Mining and Quarrying by Activity (million UGX) 64
Table 4.11: GO and VA in Manufacturing 65
Table 4.12 Components of VA in Manufacturing (million UGX) 66
Table 4.13: Cost of Staff in Manufacturing by Activity (million UGX) 67
Table 4.14: Average Monthly Earnings 68
Table 4.15: Operating Costs in Manufacturing (million UGX) 69
Table 4.16: Liquidity Ratio 70
Table 4.17: Profitability Ratio 71
Table 4.18: Debt Ratio 72
Table 4.19: Labour productivity ratio 73
Table 4.20: Capital Productivity 74
Table 4.21: Components of Cost of Staff in Utilities (million UGX) 75
Table 4.22: Monthly Average Earnings per Person in Utilities 75
Table 4.23: Operating Costs in Utilities (million UGX) 75
Table 4.24: Liquidity Ratio in Utilities 76
Table 4.25: Net Profit and Profitability ratio in Utilities 76

Table 4.26: Debt Ratio in Utilities 76
Table 4.27: Labour Productivity in Utilities 76
Table 4.28: Capital Productivity Ratios in Utilities (million UGX) 77
Table 4.29: GO and VA in Construction 77
Table 4.30: Average monthly earnings 77
Table 4.31: Operating Costs in Construction (million UGX) 78
Table 4.32: Current Ratio 78
Table 4.33: Profitability Ratio by Activity 78
Table 4.34: Debt Ratio of Construction 79
Table 4.35: Labour Productivity by Activity 79
Table 4.36: Capital Productivity 79
Table 5.1: GO, VA and IC by Activity (million UGX) 130
Table 5.2: Components of VA in Trade (million UGX) 130
Table 5.3 Components of Cost of Staff in Trade (million UGX) 130
Table 5.4: Operating Costs in Trade (million UGX) 131
Table 5.5: Assets, Equity and Liabilities in Trade (million UGX) 132
Table 5.6: Non-Current Assets by Activity (million UGX) 132
Table 5.7: Profitability Ratio by Activity (million UGX) 132
Table 5.8: Labour productivity by Activity (million UGX) 133
Table 5.9: Liquidity Ratio by Activity (million UGX) 133
Table 5.10: Capital Productivity by Activity 133
Table 5.11: Debt Ratio by Activity 133
Table 5.12: GO, VA and IC in Transportation and Storage (million UGX) 133
Table 5.13: Components of VA in Transportation and Storage (million UGX) 134
Table 5.14: Components of Cost of Staff (million UGX) 134
Table 5.15: Employment and Average Monthly Earnings by Activity 134
Table 5.16: Operating Costs in Transportation and Storage 134
Table 5.17: Liquidity in Transportation and Storage (million UGX) 135
Table 5.18: Profitability in Transportation and Storage 135
Table 5.19: Debt ratio in Transportation and Storage (million UGX) 135
Table 5.20: Labour productivity in Transportation and Storage 135
Table 5.21: Capital productivity in Transportation and Storage (million UGX) 136
Table 5.22: GO and VA in Accommodation and Food Services by activity 136
Table 5.23: Components of VA in Accommodation and Food Services (million UGX) 136
Table 5.24: Components of Cost of Staff in Accommodation and Food Services (million UGX) 137
Table 5.25: Operation Costs in Accommodation and Food Services (million UGX) 137
Table 5.26: Non-current Assets in Accommodation and Food Services (million UGX) 138
Table 5.27 Liquidity Ratio in Accommodation and Food Services 138
Table 5.28: Profitability Ratio in Accommodation and Food Services 138
Table 5.29: Debt Ratio in Accommodation and Food Services 139
Table 5.30: Labour productivity in Accommodation and Food Services (million UGX) 139
Table 5.31: Capital Productivity in Accommodation and Food Services (million UGX) 139
Table 5.32: GO and VA in Information and Communication (million UGX) 139
Table 5.33: Components of cost of staff in Information and Communication 140
Table 5.34: Operating Costs in Information and communication 140
Table 5.35: Liquidity Ratio by Activity (million UGX) 140
Table 5.36: Profitability ratio by Activity (million UGX) 141
Table 5.37: GO and VA in Finance and Insurance services (million UGX) 141

Table 5.38: Components of VA in Finance and Insurance services (million UGX) 141
Table 5.39: Components of Cost of staff in Finance and Insurance services (million UGX) 142
Table 5.40: Average Monthly Earnings by Activity 142
Table 5.41: Liquidity Ratio in the Finance and Insurance activities (million UGX) 142
Table 5.42: Profitability in Finance and Insurance activities (million UGX) 142
Table 5.43: Debt ratio in Finance and Insurance services (million UGX) 143
Table 5.44: Labor productivity in Finance and Insurance services (million UGX) 143
Table 5.45: Capital Productivity in Finance and Insurance services (million UGX) 143
Table 5.46: GO and VA in Real Estate and business services (million UGX) 144
Table 5.47: Components of VA in Real Estate and Business services (million UGX) 144
Table 5.48: Components of Cost of Staff (million UGX) 145
Table 5.49: Average Monthly Earnings 145
Table 5.50: Liquidity Ratio in Real estate and business services (million UGX) 146
Table 5.51: Profitability Ratio in Real Estate and business services 146
Table 5.52: Debt Ratio in Real Estate and business services 147
Table 5.53: Labour productivity in Real Estate and business services 147
Table 5.54: GO and VA by Activity (million UGX) 148
Table 5.55: Components of VA in Education by Activity (million UGX) 148
Table 5.56: Cost of Staff in Education (million UGX) 148
Table 5.57: Operating Costs in Education (million UGX) 149
Table 5.58: Assets in education by Activity (million UGX) 149
Table 5.59: Profitability Ratio in Education (million UGX) 150
Table 5.60: Liquidity ratio in Education (million UGX) 150
Table 5.61: Debt ratio in Education (million UGX) 150
Table 5.62: Labour productivity in Education (million UGX) 150
Table 5.63: Capital Productivity in Education (million UGX) 151
Table 5.64: GO and VA in Human Health and Social Work Activities (million UGX) 152
Table 5.65: Components of VA in Human Health and Social Work Activities (million UGX) 152
Table 5.66: Components of cost of staff in Human Health and Social Work Activities (million UGX) 153
Table 5.67: Average Monthly earnings in Human Health and Social Work Activities 153
Table 5.68: Operating Costs in Human Health and Social Work Activities (million UGX) 153
Table 5.69: Liquidity Ratio in Human Health and Social Work Activities 154
Table 5.70: Profitability Ratio in Human Health and Social Work Activities 154
Table 5.71: Debt Ratio in Human Health and Social Work Activities 154
Table 5.72: Labour productivity in Human Health and Social Work Activities 154
Table 5.73: Capital productivity in Human Health and Social Work Activities 154
Table 5.74: GO and VA in Recreation (billion UGX) 155
Table 5.75: Components of Cost of Staff in Recreation (million UGX) 155
Table 5.76: Average Monthly Earnings in Recreation 155
Table 5.77: Liquidity Ratio in Recreation (million UGX) 156
Table 5.78: Profitability Ratio and Debt Ratio in Recreation (million UGX) 156
Table 5.79: Labour Productivity Ratio in Recreation 156
Table 5.80: Capital Productivity in Recreation (million UGX) 157

LIST OF FIGURES

Figure 2.1: Total Gross Output and Value Added, 2009/10 and 2019/20 (billion UGX) 7
Figure 2.2: VA:GO ratio, 2009/10 and 2019/20 (Percent) 7
Figure 2.3: Gross Output by Sector, 2019/20 (billion UGX) 8
Figure 2.4: Value Added by Sector, 2019/20 (billion UGX) 9
Figure 2.5: Components of Value Added (billion UGX) 10
Figure 2.6: Net Profit by Sector, 2019/20 (billion UGX) 11
Figure 2.7: Components of Cost of Staff, 2019/20 (billion UGX) 11
Figure 2.8: Average monthly earnings by sector (UGX '000) 12
Figure 2.9: Operating costs by sector (billion UGX) 13
Figure 2.10: Composition of Total Assets, 2009/10 and 2019/20 (billion UGX) 14
Figure 2.11: Composition of Total Equity and Liabilities, 2009/10 and 2019/20 (billion UGX) 15
Figure 3.1: GO, VA and IC in the Agriculture , Forestry and Fishing (billion UGX) 24
Figure 3.2: GO and VA in Agriculture, Forestry and Fishing by activity 24
Figure 3.3: Components of VA in Agriculture, Forestry and Fishing by activity (million UGX) 25
Figure 3.4: Components of Cost of Staff in Agriculture, Forestry and Fishing (million UGX) 26
Figure 3.5: Average Monthly Earnings by Activity 27
Figure 3.6: Total Assets in Agriculture (million UGX) 28
Figure 3.7: Components of Non-current assets in Agriculture, Forestry and Fishing (million UGX) 29
Figure 4.1: GO and VA in Mining and Quarrying (billion UGX) 37
Figure 4.2: Components of VA (billion UGX) 37
Figure 4.3: Components of Cost of Staff in Mining and Quarrying (billion UGX) 38
Figure 4.4: Average Monthly Earnings in mining and quarrying 38
Figure 4.5: Operating Costs in Mining and Quarrying (million UGX) 39
Figure 4.6: Total Assets in Mining and Quarrying (million UGX) 40
Figure 4.7 Gross Output and Value Added in Manufacturing by activity (million UGX) 42
Figure 4.8: Components of VA in Manufacturing (million UGX) 43
Figure 4.9: Components of Cost of Staff in Manufacturing (million UGX) 43
Figure 4.10: Average Monthly Earnings 44
Figure 4.11: Operating Costs in Manufacturing (million UGX) 45
Figure 4.12: Non-current Assets in Manufacturing (million UGX) 45
Figure 4.13: GO and VA in Utilities (billion UGX) 48
Figure 4.14: Components of VA in Utilities (million UGX) 49
Figure 4.15: Components of Cost of Staff in Utilities (million UGX) 50
Figure 4.16: Monthly Average Earnings in Utilities (UGX '000) 50
Figure 4.17: Operating Costs in Utilities, percentage 51
Figure 4.18: Assets in Utilities (billion UGX) 52
Figure 4.19: GO and VA in Construction by Activity (billion UGX) 54
Figure 4.20: Components of VA in Construction (million UGX) 55
Figure 4.21: Components of Cost of Staff in Construction (million UGX) 55
Figure 4.22: Average monthly earnings (thousand UGX) 56
Figure 4.23: Operating Costs in Construction (million UGX) 57
Figure 4.24: Assets in Construction (billion UGX) 58
Figure 5.1: GO VA and IC in Trade 81
Figure 5.2: Components of VA in Trade (million UGX) 82
Figure 5.3: Components of Cost of Staff in Trade (million UGX) 82
Figure 5.4: Assets in Trade (million UGX) 83
Figure 5.5: GO and VA in Transportation and Storage (billion UGX) 85

Figure 5.6: Proportion of VA by components (million UGX) 86
Figure 5.7: Cost of Staff in Transportation and Storage by Activity (million UGX) 86
Figure 5.8: Components of Cost of Staff (million UGX) 87
Figure 5.9: Average Monthly Earnings by Activity (UGX) 88
Figure 5.10: Operating Costs in Transportation and Storage (million UGX) 89
Figure 5.11: Assets in Transportation and Storage (billion UGX) 89
Figure 5.12: GO and VA in Accommodation and Food Services (billion UGX) 91
Figure 5.13: Components of VA in Accommodation and Food Services (million UGX) 92
Figure 5.14: Components of Cost of Staff in Accommodation and Food Services 93
(million UGX) 93
Figure 5.15: Average Monthly Earnings (UGX) 93
Figure 5.16: Assets in Accommodation and Food Services (billion UGX) 94
Figure 5.17: Non- Current Assets in Accommodation and Food Services (million UGX) 95
Figure 5.18: GO, VA and IC in Information and Communication (million UGX) 97
Figure 5.19: Components of VA in Information and communication (million UGX) 98
Figure 5.20: Total Assets in Information and Communication 99
Figure 5.21: Non-current Assets in Information and Communication 100
Figure 5.22: GO, VA and IC in Finance and Insurance services (million UGX) 101
Figure 5.23: Components of VA in Financial and Insurance sector, (million UGX) 102
Figure 5.24: Components of Cost of staff in Finance and Insurance (million UGX) 102
Figure 5.25: Operating Costs in Finance and Insurance services (million UGX) 103
Figure 5.26: Assets in Finance and Insurance services (billion UGX) 104
Figure 5.27: GO and VA in Real Estate and Business Services (billion UGX) 106
Figure 5.28: Components of VA in Real Estates and Business Services (billion UGX) 107
Figure 5.29: Average Monthly Earnings (UGX) 108
Figure 5.30: Assets in Real Estate and Business Services (million UGX) 109
Figure 5.31: Non-Current Assets in Real estate and Business Services (billion UGX) 109
Figure 5.32: GO and VA in Education (billion UGX) 111
Figure 5.33: Components of VA in Education (million UGX) 112
Figure 5.34: Cost of Staff in Education (million UGX) 112
Figure 5.35: Average monthly earnings (UGX) 113
Figure 5.36: Assets in education by Activity (billion UGX) 114
Figure 5.37: GO and VA for Health by Activity (billion UGX) 116
Figure 5.38: Components of VA in Human health & social work activities (million UGX) 117
Figure 5.39: Components of cost of staff in Human health activities (billion UGX) 117
Figure 5.40: Average Monthly Earnings 118
Figure 5.41: Operating Costs in Human health and social work activities (million UGX) 119
Figure 5.42: Assets in human health and social work activities (billion UGX) 120
Figure 5.43: GO and VA (billion UGX) 122
Figure 5.44: Components of Cost of Staff in Recreation and Personal Services (billion UGX) 123
Figure 5.45: Average monthly earnings in Arts, entertainment and recreation (UGX) 124
Figure 5.46: Assets in Arts, entertainment and recreation (billion UGX) 124

ACRONYMS AND ABBREVIATIONS

COBE	Census of Business Establishments
CoS	Cost of Staff
GDP	Gross Domestic Product
GO	Gross Output
IC	Intermediate Consumption
IOT	Input-Output Tables
ISIC	International Standard Industrial Classification
NCA	Non-Current assets
NDP	National Development Program
NGO	Non-Government Organization
SAM	Social Accounting Matrix
SUT	Supply and Use Tables
UBI	Uganda Business Inquiry
UBOS	Uganda Bureau of Statistics
UBR	Uganda Business Register
VA	Value Added

GLOSSARY

Activity

This is what a given business establishment is engaged in, for example, manufacturing, banking, insurance, trade, etc., as spelt out in the United Nations International Standard Industrial Classification for all Economic Activities.

Additions of Assets

These are new assets bought by an establishment during the reference period.

Asset

An asset is an item of value owned by a company and it may be tangible physical items (non-current assets) or intangible items with no physical form (Current Assets). Generally, Assets add value to a company and are important to a company's continued success.

Balance Sheet:

It is a statement drawn up at a particular point in time, of values of assets owned and of the financial claims- liabilities- against the owner of those assets. A Balance Sheet may be drawn for institutional units, institutional sectors and the entire economy.

Capital Productivity

This is defined as output per unit value of fixed production assets (fixed capital).

Certainty sample

This was the sample of business establishment employing 100 or more employees that was selected with a probability of one (1).

Cost of Staff

This is the total remuneration, in cash or in kind, payable by an employer to an employee (regular and temporary employees) in return for work done by the latter during the reference period. Cost of Staff includes Wages and Salaries, Directors' Fees and Allowances, Payments in Kind, Other Cash Allowances and Social Security Contributions.

Current Assets

They are assets that a business establishment owns and can be disposed of or used within a year. They are an important source of funding for the day-to-day running of the business. Current Assets include cash in the Bank, any Short-Term Investments, Accounts Receivable, Inventory and any prepaid expenses among others.

Current Liabilities

These are obligations, which require a unit (the debtor) to make a payment or a series of payments to the other unit (the creditor) in certain circumstances specified in a contract between them.

Debt Ratio

This is a ratio that indicates what proportion of debt a company has relative to its assets. The measure gives an idea to the leverage of the company along with the potential risks the company faces in terms of its debt load.

Depreciation

This is the reduction in the value of an asset due to wear and tear over the accounting period, in this case, the reference period. The cost is spread over the expected useful lifetime of the asset, and the portion charged each year is known as the depreciation charge.

Disposals of Assets

This occurs when an establishment sells any of its assets.

Dividends

These are a form of property income to which shareholders become entitled, once declared, as a result of placing funds at the disposal of establishments.

Employees

All persons earning income by hiring their labour for the activities of the establishments are counted as employees. The term includes all those working part-time, those who are permanent and temporary, and proprietors actively working in incorporated establishments.

Equity

This is also referred to as the Net Worth or Capital and Shareholders' Equity, is the value of the assets contributed by the owners of the business.

Expenditure

This is consumption incurred by the household or establishment. It includes all cash expenditure on goods and services and imputed value for own produced items consumed by the household or establishment.

Establishment

This is an enterprise, or part of an enterprise, that is situated at a single location, for example, an individual firm, mine, factory and in which only a single (non-ancillary) productive activity is carried out or in which the principal productive activity accounts for most of the Value Added.

Final Accounts.

This is a summary of the final transactions of a business over a specified period of time, normally one year. It also includes the balance sheet of the business.

Gross Output (GO)

This is the total value of goods and services produced by a household or an establishment. It comprises the values of those products that are produced by an establishment and receipts from industrial and non-industrial services rendered to others.

Income

All receipts (cash and in kind) in exchange for employment, or in return for capital investment, or transfer earnings, for example, inherited wealth, donations, etc.

Income Statement

It is also called the profit and loss statement. It is the major statement usually for measuring a firm's profitability over a period of time. An income statement is developed in a step-by-step process starting with the amount of revenue earned.

Interest

This is the amount that the debtor becomes liable to pay to the creditor over a given period without reducing the amount of principal outstanding, under the terms of the financial instrument agreed between them.

Intermediate Consumption

This consists of the value of the goods and services consumed as inputs in a process of production, the goods or services may be either transformed or used up in the production process.

Inventories

This consists of stocks of outputs that are still held by the establishments that produced them prior to their being further processed, sold, delivered to other units or used in other ways. It also includes stocks of products acquired from other units that were intended for intermediate consumption or for resale without further processing.

Labour Productivity

Labour productivity is defined as the volume of output per unit of labour input.

Liabilities

These refer to those amounts owed by a business to other suppliers or providers or businesses at any one time. They are normally categorized into two Long-term and Short-term Liabilities. Long-term Liabilities refer to those obligations of the business which are to continue for more than one year, such as Loans Payable and Mortgages. Short Term Liabilities on the other hand are those obligations of the business which are expected to be paid within a year.

Liquidity Ratio

Liquidity ratio is defined as the ratio of current assets to current liabilities. A liquidity ratio which is between 1.5 and 3 is considered healthy for a business and would indicate good short-term financial strength. The liquidity ratio of less than 1 would imply that the business may have problems meeting its short-term obligations. A high liquidity ratio indicates that a business may not be efficiently using its current assets or its short-term financing facilities.

Net Profit

This is the remaining profit after all operating expenses have been deducted from gross revenue. In this survey, net profit refers to profit before taxes.

Non-Current assets

These are tangible assets (physical items) which are durable and can be used for more than one year and can appreciate or depreciate in value. They include Land and Buildings, Plant & Machinery, Motor Vehicles, Office Equipment & Furniture and Work in Progress.

Operating Costs

These are expenses incurred by an establishment during the production process of goods and services. Expenses for electricity, training and education, bank charges, motor vehicle running costs, postage and telecommunications, rents on land and buildings, rents on equipment hire, water and sewerage charges, advertising, repair and maintenance, security services and other purchases.

Other cash allowances

These are other direct cash payments such as overtime, bonuses, holiday pay, commissions and any other allowances paid in cash to the employee so that he/she has the opportunity to control use of the cash.

Other Purchases

These include auditors' fees, accountants' fees, management fees paid to the parent company, consultancy fees, computer services, insurances, legal expenses, professional fees, printing and stationery, trading and other licenses, staff uniforms and protective clothing, subscription/membership fees and miscellaneous stores.

Payment in kind

This is payment received by an employee in other forms other than cash and provided usually free or at reduced cost. Sometimes the employer makes these payments on behalf of the employee, such that he/she does not have independent control over how the value of the payment is to be disbursed.

Profitability Ratio

This is a ratio calculated to analyze the ability of the business to generate profit. Profitability ratios measure the company's use of its assets and control of its expenses to generate an acceptable rate of return.

Relative Standard Error

This is defined as the ratio of standard error to the value of the estimate expressed as a percentage.

Total Equity and Reserves

Total Equity and Reserves represent the accumulated capital, retained earnings, and reserves of an establishment. It reflects the net value of the establishment that is attributable to its owners after all liabilities have been deducted.

Value Added (VA)

This is the additional value of goods and services created, or income generated in the process of production by a household or an establishment. The concept basically measures the Value Added to the inputs used by the establishment. Value Added is composed of cost of staff, net-profits (including bad debts), depreciation, interest payable and Other Items.

Wages and Salaries

These are payments made by employers in return for the labour provided by employees

CHAPTER ONE: INTRODUCTION

1.1 Overview

The Uganda Business Inquiry (UBI) is a comprehensive survey that examines businesses and the environments in which they operate. The Uganda Bureau of Statistics (UBOS) conducts UBI every five to ten years using a sample of business establishments to generate detailed information on economic activities across all sectors of the economy. Uganda has conducted three UBI surveys in the past, with the current survey being the 4th in series. The last comprehensive UBI was undertaken in FY 2010/11 with a reference period of FY 2009/10. Subsequently, the UBI 2019/20 was conducted following the successful completion of the Census of Business Establishments (COBE) 2019/20, which was used as a sampling frame for the UBI. The UBI was undertaken with funding from the Government of Uganda.

1.2 Survey Objectives

The main objective of the UBI 2019/20 is to generate information on enterprise characteristics and main economic indicators.

The specific objectives were to:

i. Generate Value Added (VA), Gross Output (GO), and Intermediate Consumption (IC).
ii. Determine the economic composition of the Industrial sectors.

1.3 Survey process

The UBI 2019/20 underwent several stages before production and sharing of the final findings. These included: Survey planning, Stakeholder engagements, survey and sampling design, questionnaire development, pretesting and finalization of questionnaires, recruitment and training of field staff, field data collection and capture, data processing and analysis, and report writing and production. At each stage, the survey conformed to the best international practices in survey implementation. In addition, all relevant international standards have been followed in generation of the indicators reported.

1.4 Scope and Coverage

1.4.1 Scope

The Uganda Business Inquiry (UBI) covered both the formal and informal sectors and had representation of all economic sectors as defined in the International Standard Industrial Classification of all Economic Activities (ISIC Rev. 4), except; Section O (Public administration and Defense, compulsory social security, and Section U (Activities of Extraterritorial Organizations and Bodies).

The UBI 2019/20 was administered using 15 questionnaires based on the sectors of the economy. Fourteen questionnaires were for establishments with final books of accounts targeting specific economic sectors while the other questionnaire was the Informal sector module, which was administered to establishments without final books of accounts.

The questionnaires included:

1. Agriculture, Fishing & Forestry
2. Mining and Quarrying
3. Manufacturing
4. Construction
5. Utilities
6. Trading
7. Hotels and Restaurants
8. Telecommunication Services
9. Finance & Banking Services
10. Insurance Services
11. Education
12. Health and Social Services
13. Other Services (Business & Personal Services, Real Estate, among others)
14. Non-Governmental Organizations
15. Informal Sector Module

1.4.2 Coverage

The UBI 2019/20 covered all regions in the country as of 2019/20. The survey also ensured representation of all sectors of economic activity according to International Standard Industrial Classification of all economic activities (ISIC) Revision 4. This excluded Public administration and defense and Activities of extraterritorial organizations and bodies.

1.5 Sampling Design

The sampling frame for the UBI 2019/20 was the 2019/20 Census of Business Establishment (COBE). The 2019/20 COBE contained information on the name and location of each business establishment, the description of activity, total number of employees and turnover.

Establishments in the frame were stratified by size based on the total number of employees within the establishments. The frame was grouped into the following categories of employment size:

1. 1 employee
2. 2-4 employees
3. 5-9 employees
4. 10-19 employees
5. 20-49 employees
6. 50-99 employees
7. 100 & above employees

A one-stage stratified sampling design was used to select the businesses for UBI. Given the significant contribution of the larger establishments, from previous surveys to the value of production, all the establishments with 100 or more employees in frame were sampled with certainty, (a probability of one), while those employing less than 100 employees were subjected to probabilistic sampling.

1.6 Sample Size

The total sample for the UBI was 18,041 businesses across various sectors. The UBI 2019/20 survey used the compromise allocation method to distribute businesses across the different sectors.

1.7 Coverage

The coverage for the UBI was 61.0 percent. The highest coverage rate was recorded in Financial and Insurance activities (87.2%) while the lowest was recorded in Transportation and storage (23.8%) **(Table 1.1).**

Table 1.1: Coverage by Sector

Sector	Sampled	Completed	Coverage (%)
Agriculture, forestry and fishing	521	335	64.3
Mining and quarrying	262	94	35.9
Manufacturing	3,890	2,655	68.3
Utilities	229	136	59.4
Construction	750	598	79.7
Trade	3,450	1,961	56.8
Transportation and storage	735	175	23.8
Accommodation and food service activities	1,736	1,424	82.0
Information and communication services	213	61	28.6
Financial and insurance activities	869	758	87.2
Real estate activities	403	118	29.3
Professional, scientific and technical	670	318	47.5
Administrative and support service activities	412	197	47.8
Education	1,672	999	59.7
Human health and social work activities	903	601	66.6
Arts, entertainment and recreation	251	130	51.8
Other service activities	1,075	438	40.7
Total	**18,041**	**10,998**	**61.0**

1.8 Pretest, Main Training and Fieldwork

1.8.1 Pretest

Prior to the main fieldwork, the data collection tools were pretested to ensure that the questions were clear. Feedback from the pretest was provided, discussed and implemented.

1.8.2 Main Training

A total of 80 field staff were recruited and trained over a period of 14 days. The training comprised of interviewing techniques, field procedures and detailed review of the data collection tools. Mock tests and practice on extraction of data from financial statements to the UBI questionnaires and using hand-held Computer Assisted Personal Interviews (CAPI) devices were also undertaken.

1.8.3 Fieldwork

A centralized approach to data collection was employed whereby field teams were deployed from the UBOS headquarters across the regions in the country in a phased manner. Each team comprised one field supervisor, four enumerators and a driver. A team of regional and senior supervisors undertook field monitoring, coordination and supervision of the field teams.

1.9 Data Management and Processing

Enumerators regularly synchronized data collected in the field to a central database and the data was automatically backed up to ensure no loss. In addition, there was real-time data validation as the CAPI had inbuilt validation rules that ensured data accuracy. Inconsistent and Improbable responses were flagged for immediate correction with the help of a field staff. To enhance data quality, the survey made use of Team supervisors who monitored enumerator performance and conducted data reviews while Head Quarter staff undertook data cleaning processes.

The survey data collection and quality control was done using CSPro application while STATA18 was used for the final data edits and analysis.

CHAPTER TWO: GENERAL FINDINGS

Key Findings

- Total Gross Output was UGX 93 trillion.
- Value Added UGX 58.5 trillion.
- The VA:GO ratio was 62.8 percent.
- Monthly average earnings were UGX 539,379.
- The total value of operating costs was UGX 19,600 billion.
- The total value of assets was UGX 173 trillion.
- The Labour Productivity was UGX 20.5 million per year.

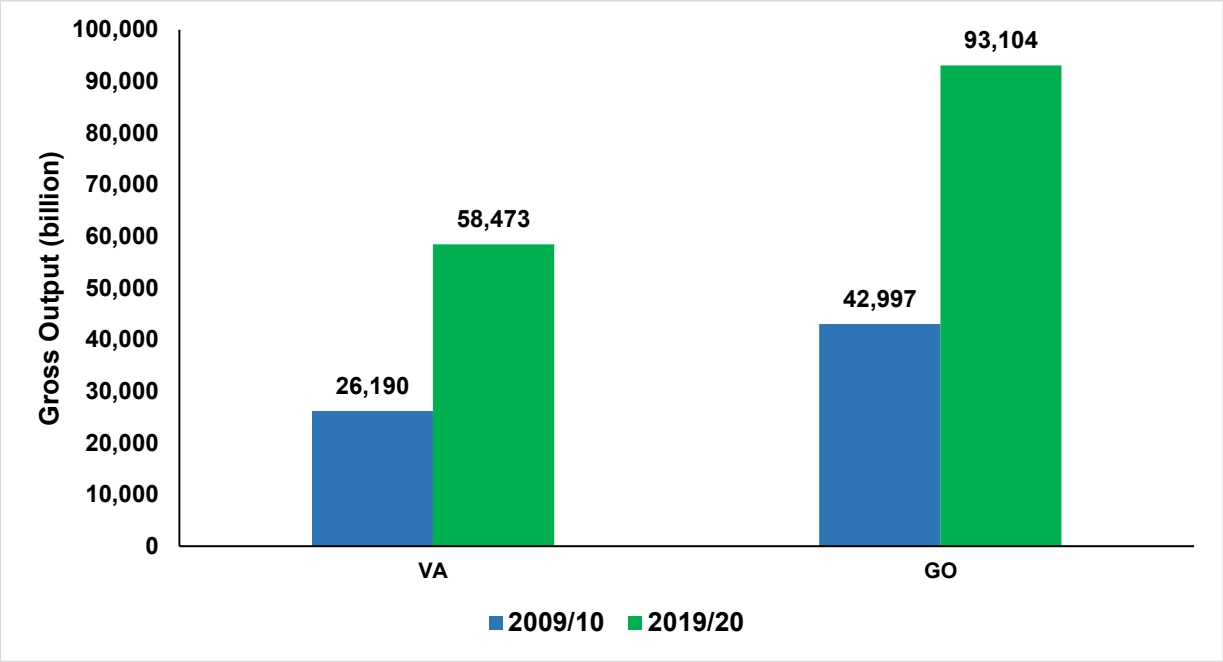
This section provides a general overview of the main economic indicators of the economy.

2.1 Main Economic Indicators

The main economic indicators include Value Added (VA), Gross Output (GO) and Intermediate Consumption (IC).

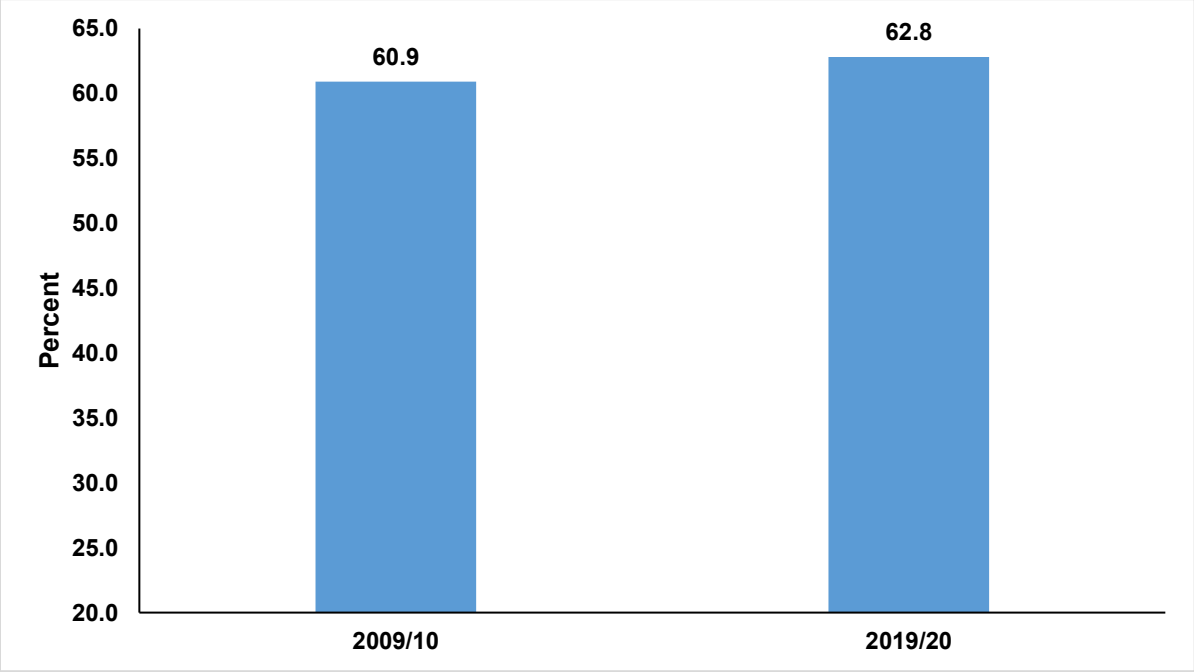
The UBI 2019/20 findings showed that the total Gross Output for all the sectors was estimated at UGX 93,104 billion and total Value Added for all the sectors was estimated at UGX 58,473 billion. Additionally, Gross Output increased from UGX 42,997 billion in 2009/10 to UGX 93,104 billion in 2019/20, while Value Added increased from UGX 26,190 billion to UGX 58,473 billion over the same period **(Figure 2.1).**

Figure 2.1: Total Gross Output and Value Added, 2009/10 and 2019/20 (billion UGX)



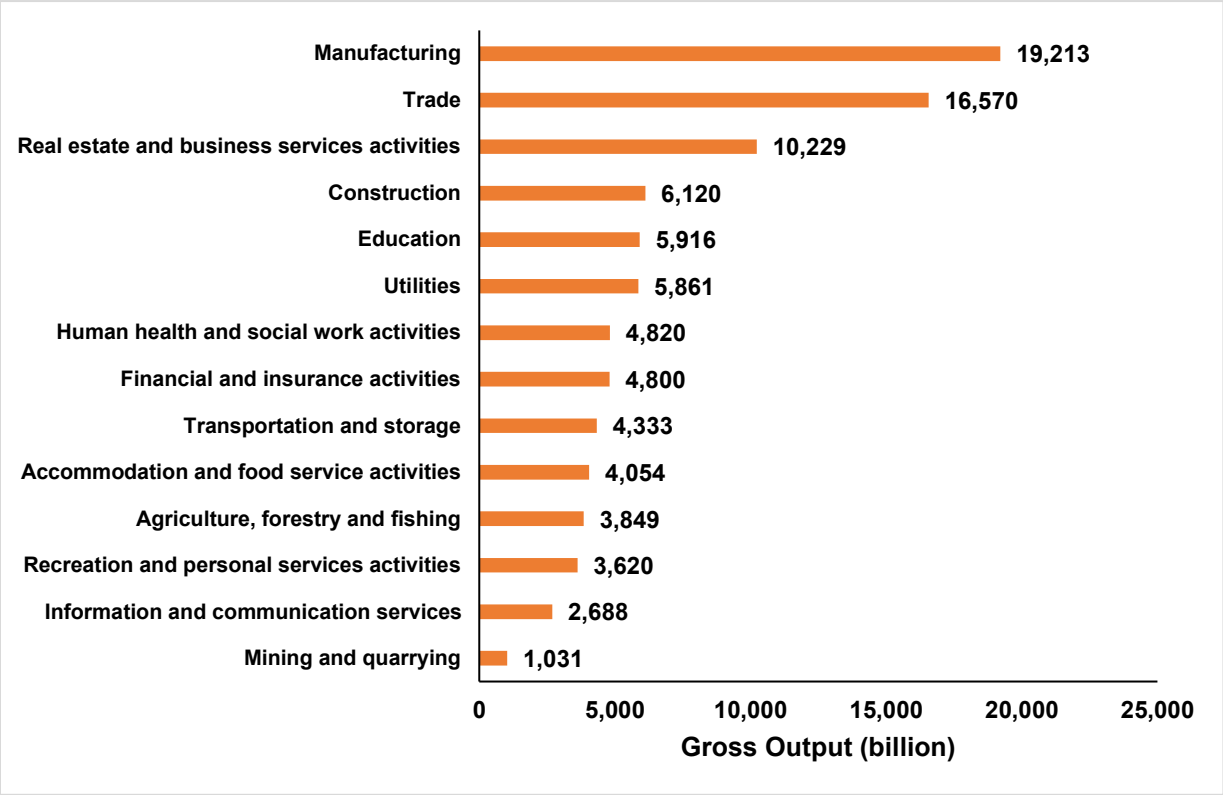
The VA:GO ratio increased slightly from 60.9 percent in 2009/10 to 62.8 percent in 2019/20. This suggests a small improvement in the share of Gross Output retained as Value Added, meaning enterprises generated relatively more net value from their production activities in 2019/20 compared to 2009/10 **(Figure 2.2).**

Figure 2.2: VA:GO ratio, 2009/10 and 2019/20 (Percent)



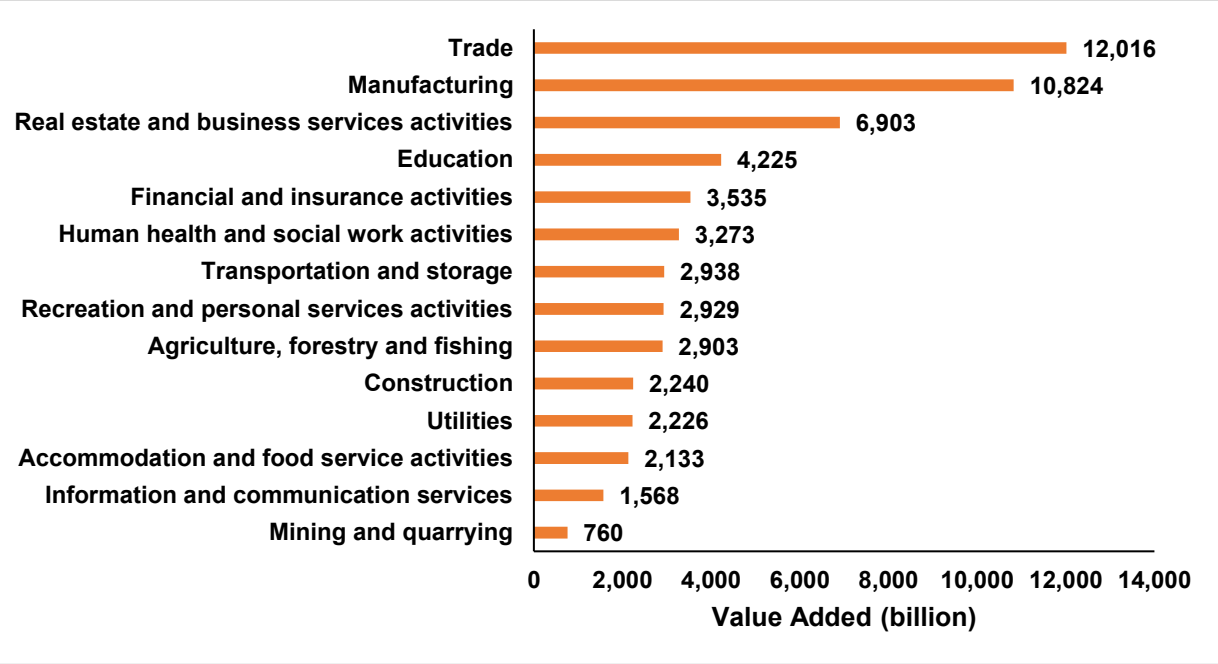
The findings showed that Manufacturing sector registered the highest GO of UGX 19,213 billion, representing 20.6 percent of total GO, followed by the Trade sector with UGX 16,570 billion (17.8%). Mining and quarrying registered the least GO of UGX 1,031 billion. **(Figure 2.3 and Appendix 1).**

Figure 2.3: Gross Output by Sector, 2019/20 (billion UGX)



The findings showed that Trade sector registered the highest Value Added of UGX 12,016 billion (20.5%), followed by the Manufacturing sector with UGX 10,824 billion (18.5%) and Education with UGX 4,225 billion (7.2%). Mining and quarrying registered the least Value Added of UGX 760 billion **(Figure 2.4 and Appendix 1).**

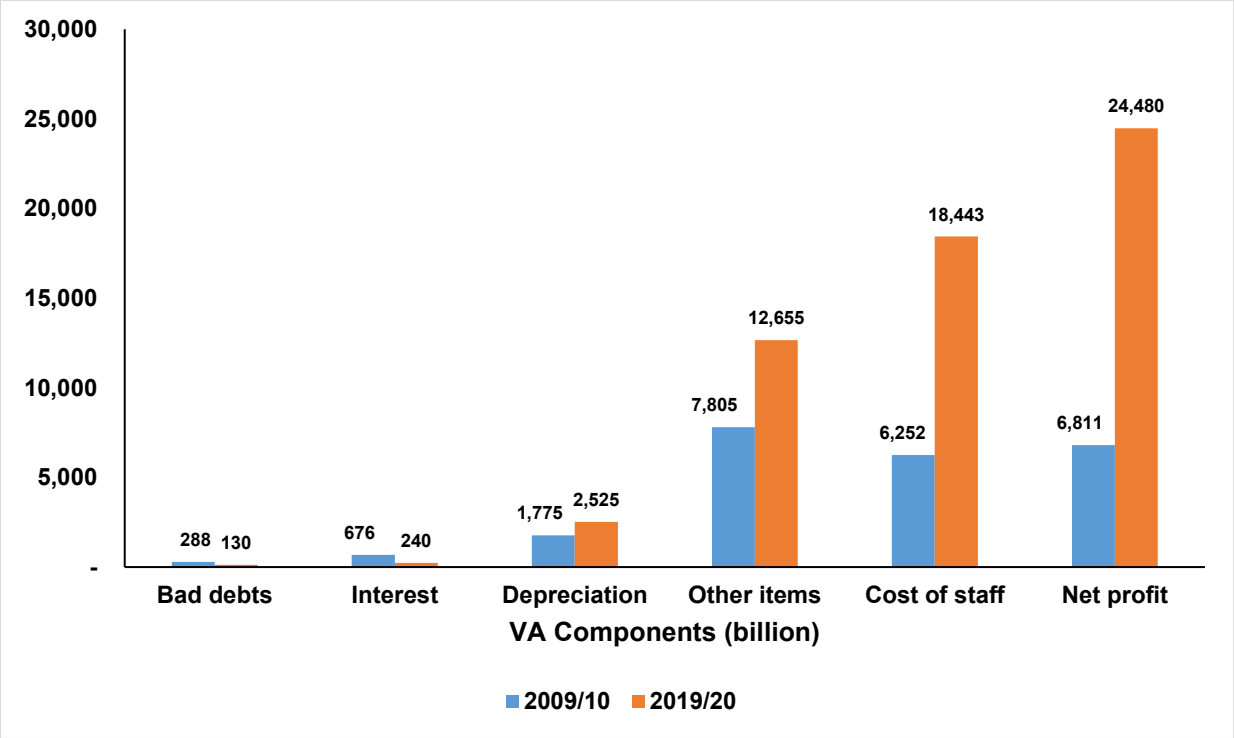
Figure 2.4: Value Added by Sector, 2019/20 (billion UGX)



2.2 Components of Value Added

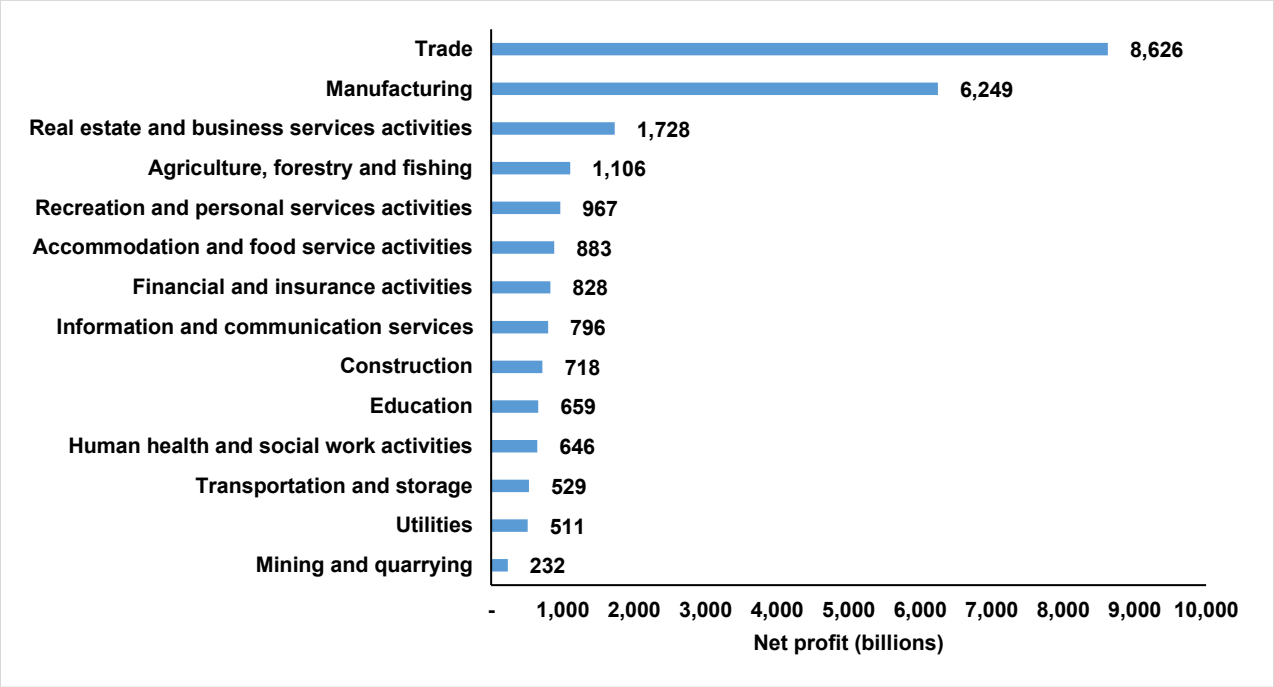
Findings show that Net Profits with UGX 24,480 billion constituted the largest component of VA in FY 2019/20 while Bad debts (UGX 130 billion) constituted the smallest component in FY 2019/20. The findings further show that the main components of Value Added increased between 2009/10 and 2019/20, especially net profit, cost of staff, and other items. Net profit increased from UGX 6,811 billion in 2009/10 to UGX 24,480 billion in 2019/20, while Interest declined from UGX 676 billion in 2009/10 to 240 billion in 2019/20 **(Figure 2.5 and Appendix 3).**

Figure 2.5: Components of Value Added (billion UGX)



Analysis of the Net Profits showed that the Trade Sector registered the highest value of UGX 8,626 billion (35.2%), followed by the Manufacturing sector with UGX 6,249 billion (25.5%). Mining and Quarrying with UGX 232 billion (0.9%) had the smallest share of the Net profit **(Figure 2.6 and Table 2.1).**

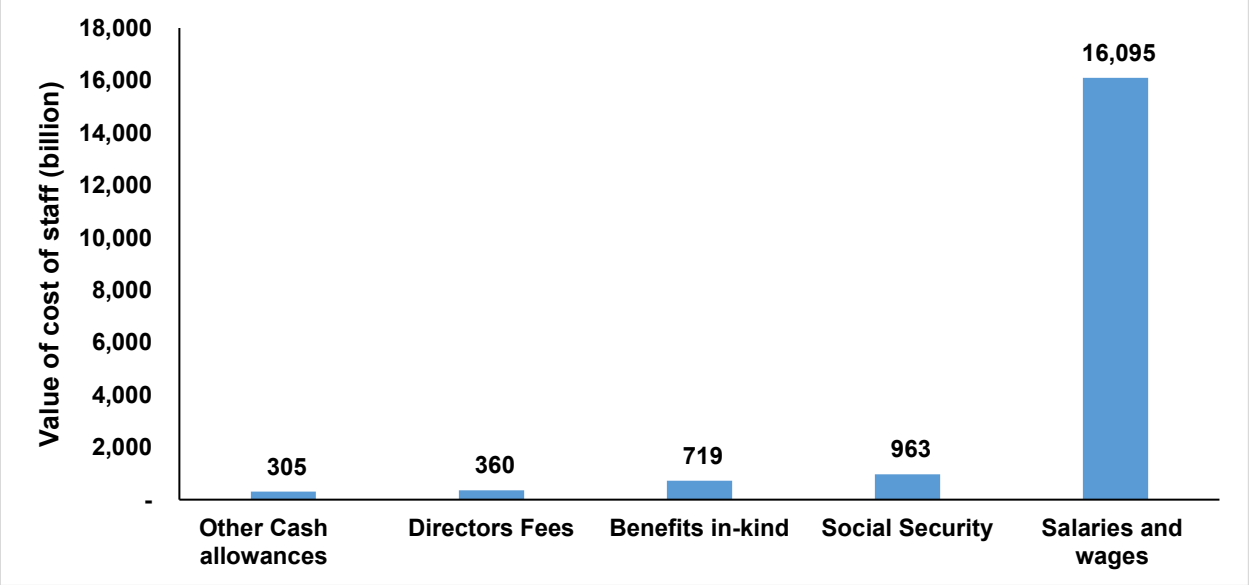
Figure 2.6: Net Profit by Sector, 2019/20 (billion UGX)



2.3 Components of Cost of Staff

The findings showed that the total Cost of Staff across sectors was UGX 18,443 billion. Salaries and wages accounted for the largest proportion with UGX 16,095 billion representing 87.3 percent of the total cost of staff, while Directors' Fees with UGX 360 billion (1.7%) accounted for the least **(Figure 2.7 and Table 2.2).**

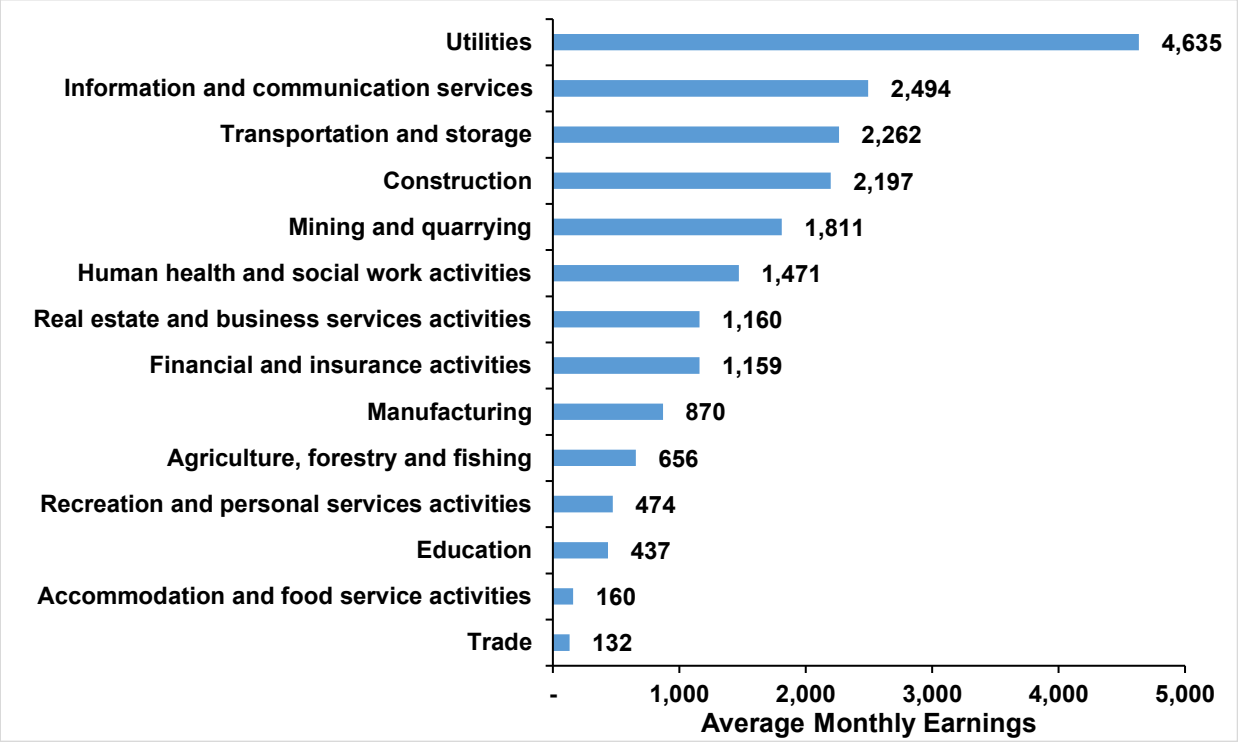
Figure 2.7: Components of Cost of Staff, 2019/20 (billion UGX)



2.4 Average Earnings

The overall average monthly earning was about UGX 0.5 million. Utilities had the highest average monthly earnings with UGX 4.6 million. The least average monthly earnings were registered in the Trade at about UGX 132,000 **(Figure 2.8 and Table 2.3).**

Figure 2.8: Average monthly earnings by sector (UGX '000)

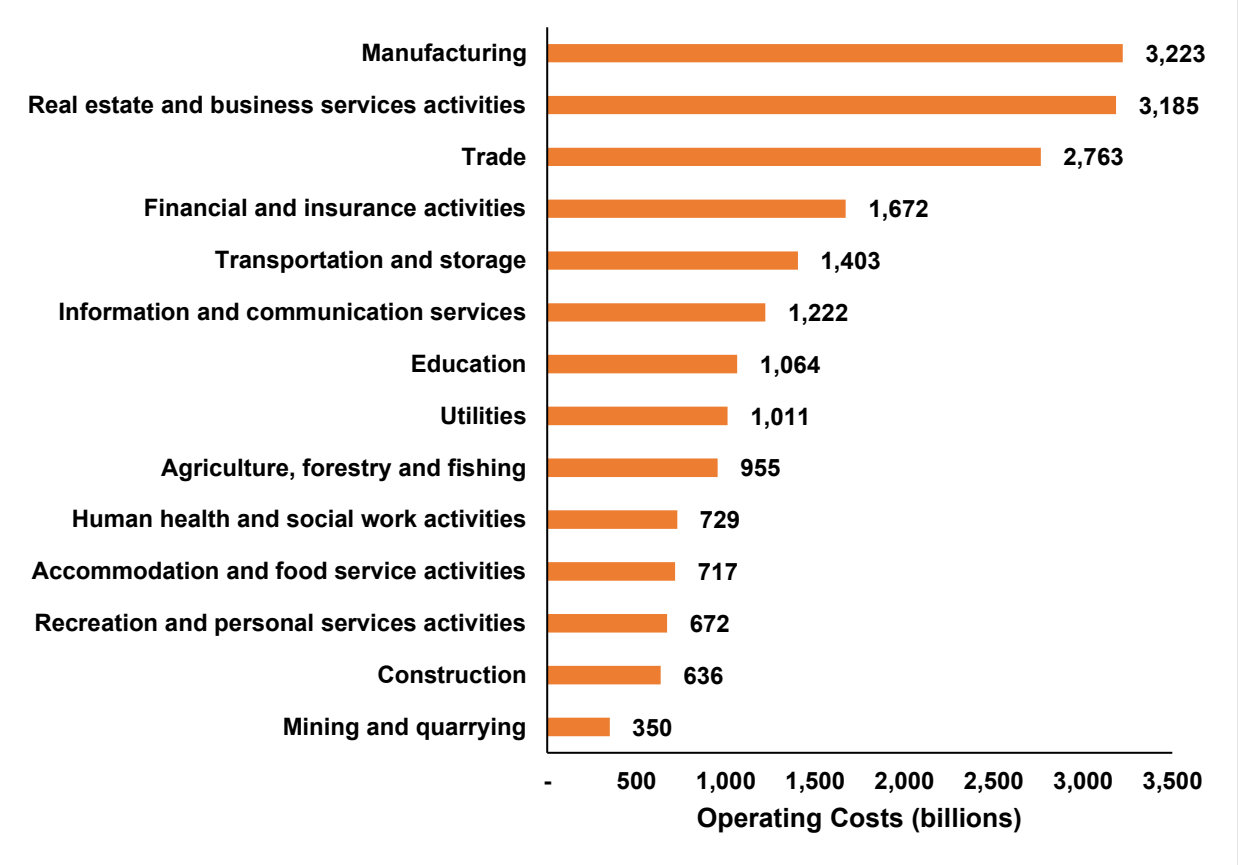


2.5 Operating Costs

The total Operating Expenses were UGX 19,600 billion. Analysis by component revealed that Office Expenses with UGX 2,671 billion were the largest single expenditure incurred by the businesses, accounting for 13.6 percent of the total operating costs. This was followed by Motor vehicle running costs at UGX 2,181 billion (11.1%) **(Table 2.4).**

Analysis by sector showed that Manufacturing had the highest operating cost with a total of UGX 3,223 billion (16.4%) followed by Real Estate and Business services with UGX 3,185 billion and Trade sector with UGX 2,763 billion (14.1%). The least Operating Cost was registered in Mining and Quarrying sector with 350 billion representing 1.8 percent of the total Operating Costs **(Figure 2.9 and Table 2.5).**

Figure 2.9: Operating costs by sector (billion UGX)



2.6 Assets

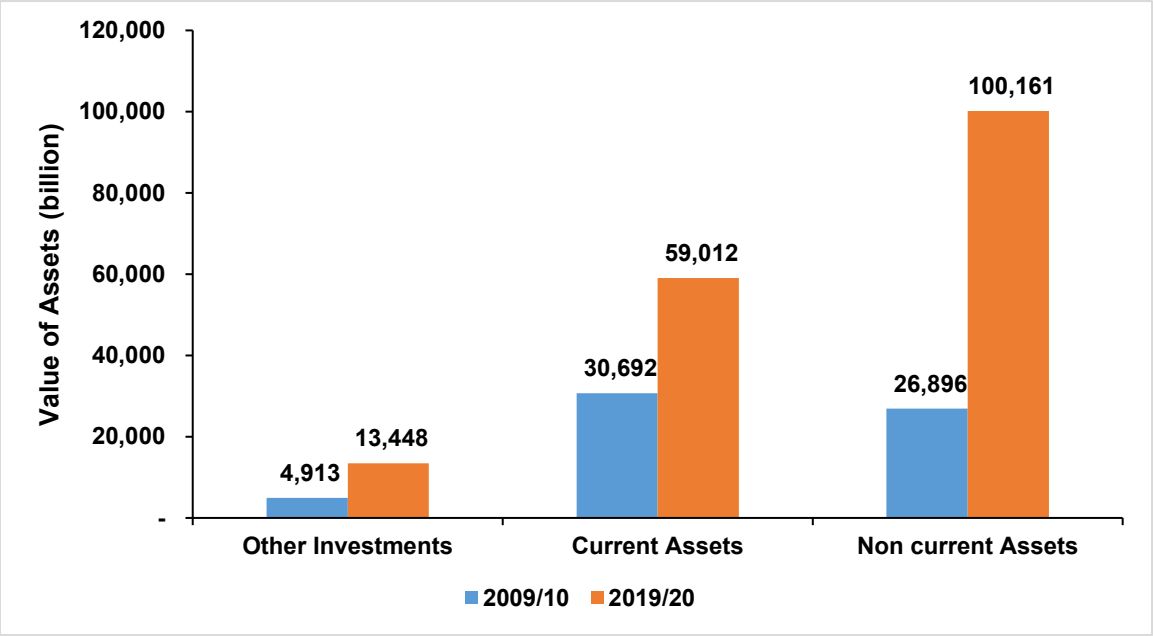
The total value of Assets was UGX 172.6 trillion. Current Assets valued at UGX 59 trillion accounted for 34.2 percent, while Non-Current assets valued at UGX 100 trillion accounted for 58 percent of the total Assets. Other investments valued at UGX 13.4 trillion accounted for 7.8 percent of the total assets.

The findings showed that Non-current assets increased from UGX 26,896 billion in 2009/10 to UGX 100,161 billion in 2019/20. Current assets also increased from UGX 30,692 billion to UGX 59,012 billion, while other investments increased from UGX 4,913 billion to UGX 13,448 billion (**Figure 2.10).**

Analysis of Non-Current Assets by sector showed that the Real estate activities had the highest value of NCA (UGX 26.7 trillion) accounting for 26.7 percent of the total NCA. This was followed by the Manufacturing sector with NCA value of UGX 13.2 trillion, representing a proportion of 13.2 percent.

Analysis of Current Assets by sector showed that Financial and insurance activities had the highest proportion (33.8%), followed by the Manufacturing sector with 13.3 percent. The least value of current assets was recorded in the Arts, entertainment and recreation sector of UGX 276 billion **(Table 2.6).**

Figure 2.10: Composition of Total Assets, 2009/10 and 2019/20 (billion UGX)



2.7 Equity and Liabilities

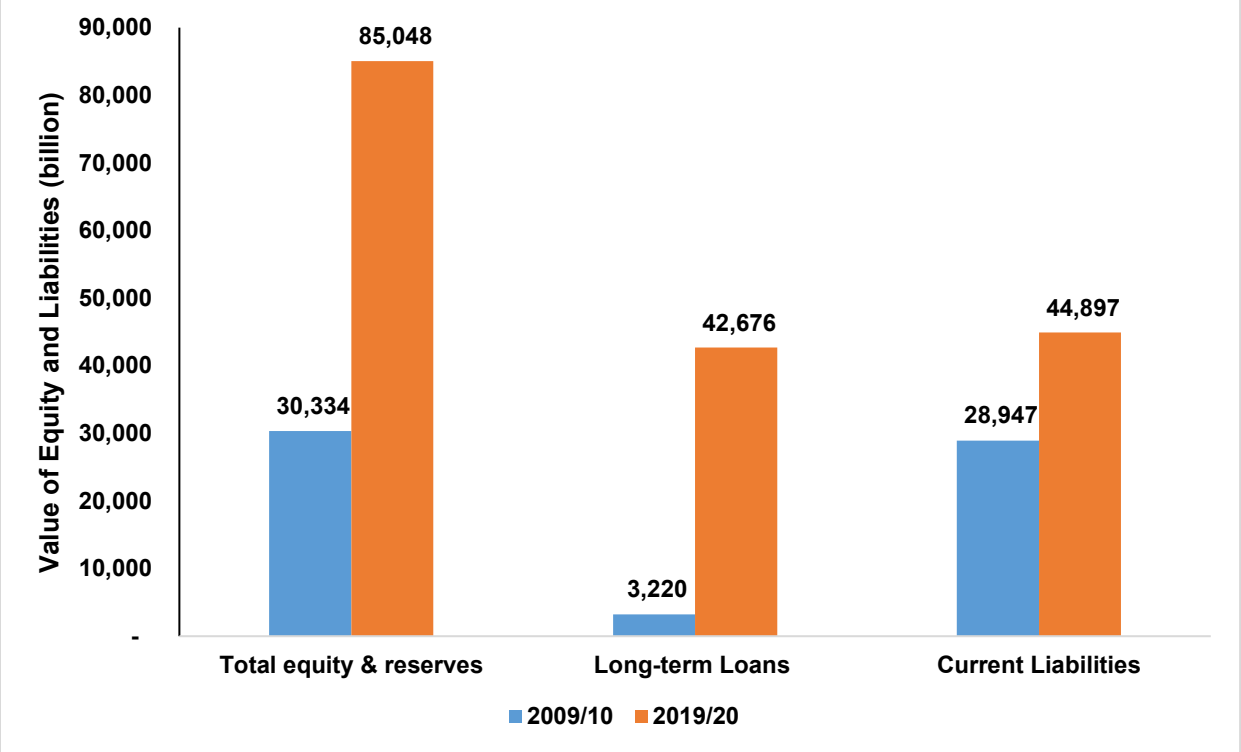
The total value of Equity and Liabilities was UGX 172,621 billion. Equity and Reserves were valued at UGX 85,048 billion, accounting for 50.2 percent of the total value. The Current Liabilities were valued at UGX 44,897 billion, representing 26 percent of the total liabilities while Long-term loans were valued at UGX 42,676 billion representing 24.7 percent of total equity and liabilities **(Table 2.7).**

The findings showed that Total equity and reserves increased from UGX 30,334 billion to UGX 85,048 billion while Long-term loans increased from about UGX 3,220 billion to UGX 42,676 billion, and current liabilities increased from UGX 28,947 billion to UGX 44,897 billion (**Figure 2.11).**

Analysis by sector showed that the Real estate sector had the highest proportion of total Equity and Liabilities, 21 percent, amounting to UGX 36,157 billion followed by the

Financial and insurance sector with UGX 26,038 billion representing 15.1 percent of the total value **(Appendix 6).**

Figure 2.11: Composition of Total Equity and Liabilities, 2009/10 and 2019/20 (billion UGX)



2.8 Performance Indicators

2.8.1 Labour Productivity

Overall, Labour Productivity was UGX 20.5 million per employee per year. The highest Labour Productivity was recorded in Information and communication services at UGX 91.5 million. The lowest Labour Productivity was recorded in the Accommodation and food service sector with labour productivity of UGX 7.6 million **(Table 2.8).**

2.8.2 Liquidity Ratio

Overall, the Liquidity ratio was 1.3. This implies that most businesses could meet their short-term financial obligations. However, Mining and Quarrying (0.9), Accommodation and Food Services (0.5), Information and Communication services (0.4), Recreation and Personal services (0.9) had Liquidity ratio of less than one (1.0). This implies that businesses in these sectors found it a challenge to meet their current obligations **(Appendix 7).**

2.8.3 Profitability Ratio

The overall profitability of businesses was 0.1. This implies that out of the total income earned by the businesses; 10 percent was profit.

The sector with the highest profitability was Mining and quarrying with 0.4 followed by Accommodation and food service activities with 0.3. Transportation and storage had the lowest profitability of less than 0.1 **(Appendix 7).**

2.8.4 Capital Productivity

The overall capital productivity ratio was 0.6, indicating that on average, each UGX 1 million invested in non-current assets generates UGX 0.6 million in value added. Financial and insurance activities recorded the highest efficiency at 2.4, while Utilities recorded the lowest ratio at 0.2 **(Table 2.9).**

List of Chapter Two Tables

Table 2.1: Net Profit by Sector (million shillings)

Table 2.2: Components of Cost of Staff (million UGX)

Table 2.3 Average monthly earnings per employee

Table 2.4: Operating Costs by type of cost

Table 2.5: Operating Costs by Sector (million UGX)

Table 2.6: Value of Total Assets by Sector (million UGX)

Table 2.7: Equity and Liabilities (million UGX)

Table 2.8: Labour Productivity by Sector (million UGX)

Table 2.9: Capital Productivity by Sector (billion UGX)

Table 2.1: Net Profit by Sector (million shillings)

Sector	Net Profit	%
Agriculture, forestry and fishing	1,105,656	4.5
Mining and quarrying	232,223	0.9
Manufacturing	6,248,725	25.5
Utilities	511,198	2.1
Construction	718,191	2.9
Trade	8,626,425	35.2
Transportation and storage	529,005	2.2
Accommodation and food service activities	883,453	3.6
Information and communication services	795,549	3.2
Financial and insurance activities	828,492	3.4
Real estate and business services activities	1,727,874	7.1
Education	659,247	2.7
Human health and social work activities	646,128	2.6
Recreation and personal services activities	967,455	4.0
Total	**24,479,622**	**100**

Table 2.2: Components of Cost of Staff (million UGX)

Components of Cost of Staff	Amount	%
Salaries and wages	16,095,002	87.3
Directors' fees & allowances	360,446	2.0
Other Cash allowances	305,214	1.7
Benefits in Kind	719,255	3.9
Social Security	963,490	5.2
Total	**18,443,405**	**100.0**

Table 2.3 Average monthly earnings per employee

Sector	Costs of Staff (million UGX)	Employees	Monthly Earnings (UGX)
Agriculture, forestry and fishing	703,833	89,413	655,978
Mining and quarrying	310,272	14,275	1,811,322
Manufacturing	2,560,608	245,231	870,135
Utilities	1,393,165	25,047	4,635,235
Construction	834,499	31,654	2,196,938
Trade	1,878,354	1,185,837	131,999
Transportation and storage	918,404	33,833	2,262,101
Accommodation and food service activities	541,664	281,412	160,401
Information and communication services	512,993	17,141	2,494,032
Financial and insurance activities	1,628,940	117,147	1,158,754
Real estate and business services activities	2,588,646	185,905	1,160,381
Education	2,082,408	396,960	437,158
Human health and social work activities	1,779,870	100,849	1,470,732
Recreation and personal services activities	709,751	124,779	474,006
Total	**18,443,405**	**2,849,481**	**539,379**

Table 2.4: Operating Costs by type of cost

Type of cost	Amont (million UGX)	%
Office Expenses	2,670,696	13.6
Motor Vehicle running costs	2,180,532	11.1
Rents on Buildings	1,396,926	7.1
Building repair and maintenance	1,072,760	5.5
Water and Sewerage Charges	1,043,442	5.3
Advertising	786,496	4.0
Vehicle hire	558,267	2.8
Electricity	522,248	2.7
Security services	508,888	2.6
Travel allowances paid to staff	383,949	2.0
Fuel and Lubricants	374,783	1.9
Printing and Stationery	357,327	1.8
Telecommunication costs	333,967	1.7
Transport Purchased	323,033	1.6
Equipment Installation	311,780	1.6
Equipment hire	284,479	1.5
Legal Expenses	280,801	1.4
Insurances	260,363	1.3
Trading and other Licenses	254,675	1.3
Bank charges	246,947	1.3
Selling Commissions	223,121	1.1
Training and Education	204,507	1.0
Research and Development	192,510	1.0
Packaging Materials	187,612	1.0
Auditors' Fees	187,257	1.0
Management Fees	171,602	0.9
Clearing and Forwarding Expenses	148,202	0.8
Consultancy Fees	127,752	0.7
Courier services	127,321	0.6
Accountants Fees	112,296	0.6
Other Purchases	2,322,073	11.8
Other Operating Costs	1,443,070	7.4
Total Operating Costs	**19,599,683**	**100**

Table 2.5: Operating Costs by Sector (million UGX)

Sector	Total Operating Costs (million UGX)	Percent
Agriculture, forestry and fishing	955,062	4.9
Mining and quarrying	349,661	1.8
Manufacturing	3,222,851	16.4
Utilities	1,010,555	5.2
Construction	636,133	3.2
Trade	2,763,477	14.1
Transportation and storage	1,403,098	7.2
Accommodation and food service activities	716,691	3.7
Information and communication services	1,221,799	6.2
Financial and insurance activities	1,671,655	8.5
Real estate and business services activities	3,184,509	16.2
Education	1,063,955	5.4
Human health and social work activities	728,634	3.7
Recreation and personal services activities	671,603	3.4
Total	**19,599,683**	**100**

Table 2.6: Value of Total Assets by Sector (million UGX)

Sector	Non-current Assets	Other Investments	Current Assets	Total Assets	%
Agriculture, forestry and fishing	6,708,371	411,095	3,775,633	10,895,099	6.3
Mining and quarrying	2,957,231	29,435	302,499	3,289,165	1.9
Manufacturing	13,224,200	572,540	9,043,557	22,840,297	13.2
Utilities	10,633,570	109,132	2,681,501	13,424,203	7.8
Construction	2,133,654	56,886	3,938,896	6,129,436	3.6
Trade	5,573,513	324,818	8,538,149	14,436,480	8.4
Transportation and storage	9,962,830	115,646	2,442,596	12,521,073	7.3
Accommodation and food service activities	6,549,366	96,229	1,592,843	8,238,437	4.8
Information and communication services	1,079,821	7,278	381,625	1,468,723	0.9
Financial and insurance activities	1,502,863	9,809,661	14,725,664	26,038,189	15.1
Real estate and business services activities	26,733,404	1,720,012	7,704,021	36,157,437	20.9
Education	8,384,027	6,173	941,272	9,331,472	5.4
Human health and social work activities	2,983,182	126,366	1,919,972	5,029,520	2.9
Recreation and personal services activities	1,735,153	63,184	1,023,393	2,821,730	1.6
Total	**100,161,185**	**13,448,457**	**59,011,621**	**172,621,263**	**100**
%	**58.0**	**7.8**	**34.2**	**100**	

Table 2.7: Equity and Liabilities (million UGX)

Component	Amount	%
Total equity & reserves	85,048,330	50.2
Long-term Loans	42,676,302	24.7
Current Liabilities	44,896,632	26.1
Total equity and liabilities	**172,621,263**	**100**

Table 2.8: Labour Productivity by Sector (million UGX)

Sector	Value Added	Employment	Labour Productivity
Agriculture, forestry and fishing	2,903	89,413	32.5
Mining and quarrying	760	14,275	53.2
Manufacturing	10,824	245,231	44.1
Utilities	2,226	25,047	88.9
Construction	2,240	31,654	70.8
Trade	12,016	1,185,837	10.1
Transportation and storage	2,938	33,833	86.8
Accommodation and food service activities	2,133	281,412	7.6
Information and communication services	1,568	17,141	91.5
Financial and insurance activities	3,535	117,147	30.2
Real estate and business services activities	6,903	185,905	37.1
Education	4,225	396,960	10.6
Human health and social work activities	3,273	100,849	32.5
Recreation and personal services activities	2,929	124,779	23.5
Total	**58,473**	**2,849,481**	**20.5**

Table 2.9: Capital Productivity by Sector (billion UGX)

Activity	Value Added (billion UGX)	Non-Current Assets (billion UGX)	Capital Productivity
Agriculture, forestry and fishing	2,903	6,708	0.4
Mining and quarrying	760	2,957	0.3
Manufacturing	10,824	13,224	0.8
Utilities	2,226	10,634	0.2
Construction	2,240	2,134	1.0
Trade	12,016	5,574	2.2
Transportation and storage	2,938	9,963	0.3
Accommodation and food service activities	2,133	6,549	0.3
Information and communication services	1,568	1,080	1.5
Financial and insurance activities	3,535	1,503	2.4
Real estate and business services activities	6,903	26,733	0.3
Education	4,225	8,384	0.5
Human health and social work activities	3,273	2,983	1.1
Recreation and personal services activities	2,929	1,735	1.7
Total	**58,473**	**100,161**	**0.6**

CHAPTER THREE: AGRICULTURE, FORESTRY AND FISHING

Key Findings

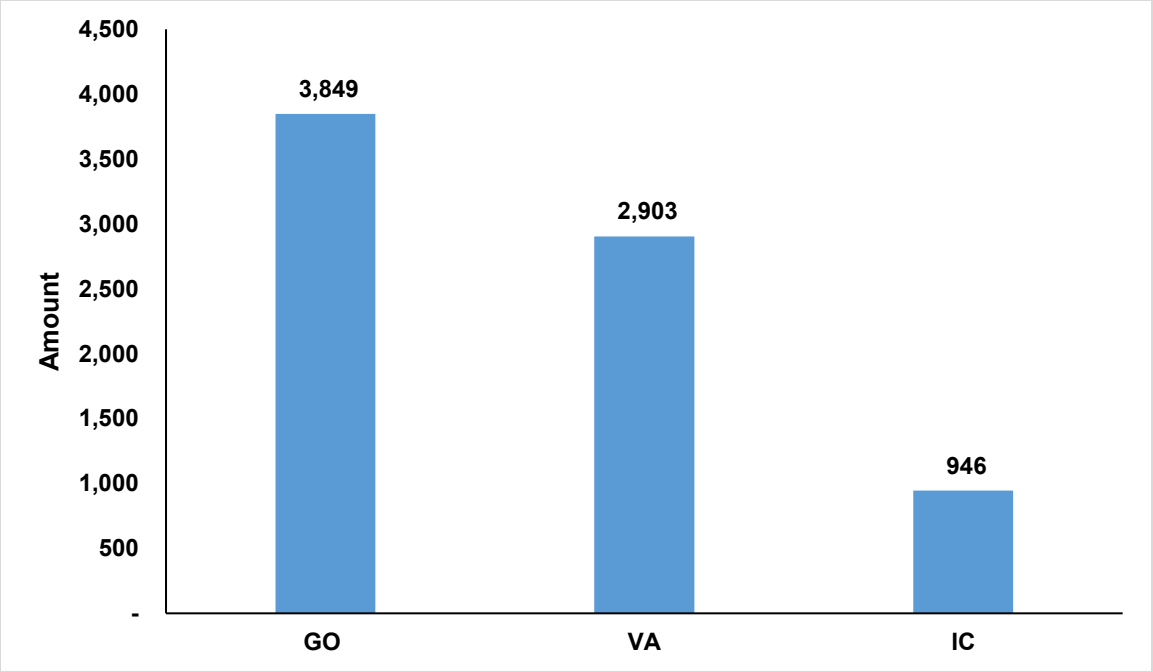
- Gross Output in Agriculture, forestry and fishing was UGX 3,849 billion.
- Value Added in the sector was UGX 2,903 billion.
- The VA:GO ratio in the sector was 75.4 percent.
- The monthly average earnings in the sector was UGX 655,978.
- The total operating cost in the sector was UGX 955 billion.
- The total assets in the sector UGX 7 trillion.
- The Labour Productivity was UGX 21.1 million per year.

The chapter presents findings on Agriculture, Forestry and Fishing. The findings include indicators on GO, VA, IC, Cost of Staff, Average earnings, operating costs, assets and liabilities, and performance indicators such as Labour productivity, capital productivity, profitability, liquidity ratio and debt ratio.

3.1 GO, VA, and IC in Agriculture, Forestry and Fishing

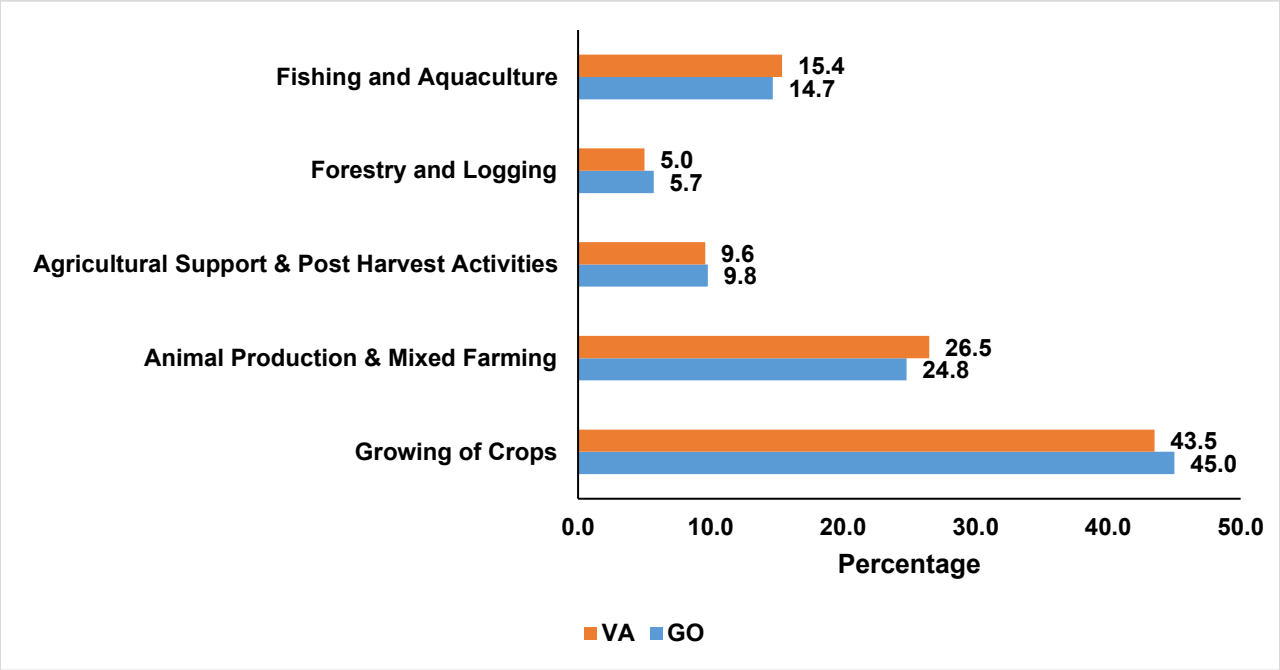
The total Gross Output in the sector was UGX 3,849 billion. The total value added was UGX 2,903 billion, while the Intermediate Consumption was UGX 946 billion. In addition, the sector contributed 4.1 percent to the total Gross Output and 5.0 percent to total Value Added of the economy **(Figure 3.1 and Table 3.1).**

Figure 3.1: GO, VA and IC in the Agriculture , Forestry and Fishing (billion UGX)



The Growing of crops activity accounted for the largest proportion of total GO (45.0%) and VA (43.5%) while Forestry and Logging accounted for least share of GO (5.7%) and VA (5.0%) **(Figure 3.2 and Table 3.2).**

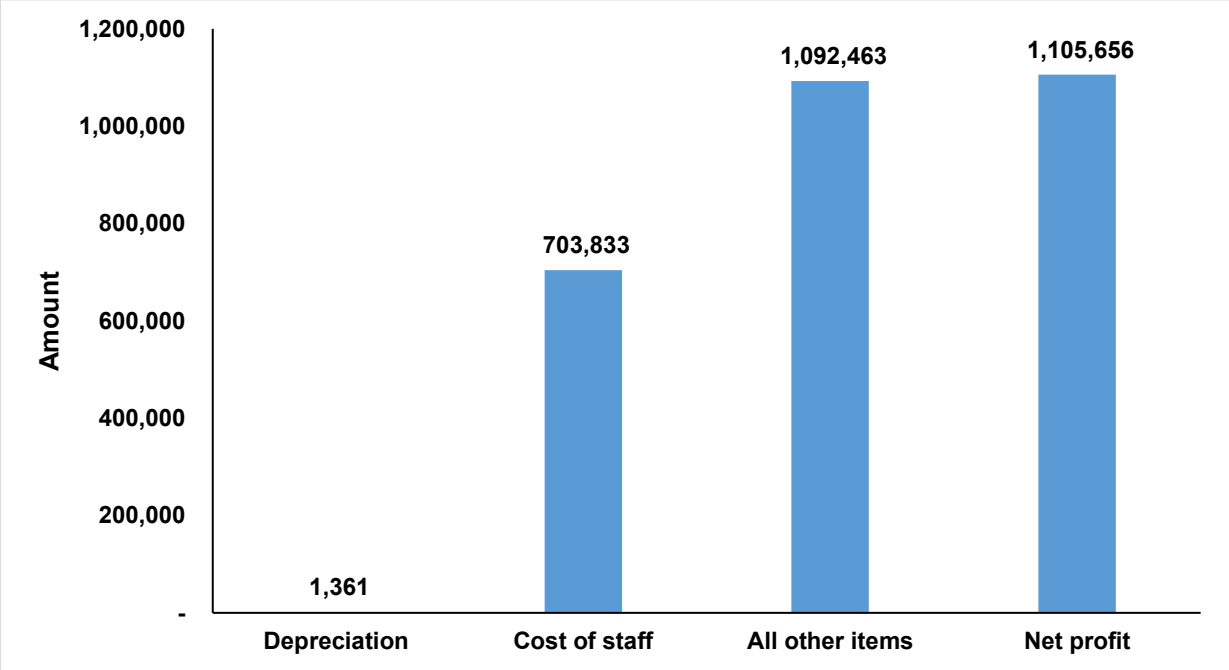
Figure 3.2: GO and VA in Agriculture, Forestry and Fishing by activity



3.2 Components of VA in Agriculture, Forestry and Fishing

Net profit was the largest component of Value Added in Agriculture contributing UGX 1,106 billion (38.1%) while Depreciation was the lowest, contributing UGX 1.4 billion (0.1%) **(Figure 3.3 and Table 3.3).**

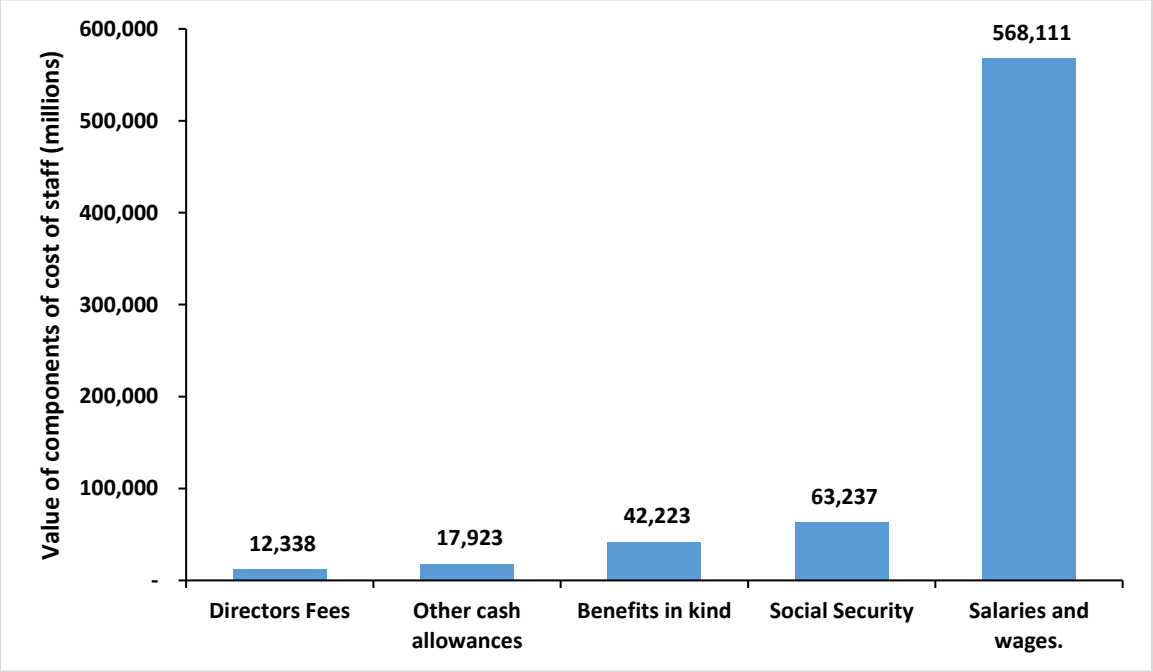
Figure 3.3: Components of VA in Agriculture, Forestry and Fishing by activity (million UGX)



3.3 Cost of Staff in Agriculture, Forestry and Fishing

The total Cost of Staff in the Agriculture, Forestry and Fishing sector was UGX 703.8 billion, with Salaries and Wages accounting for the largest share of UGX 568 billion while Directors' fees accounted for the least with UGX 12.3 billion **(Figure 3.4 and Table 3.4).**

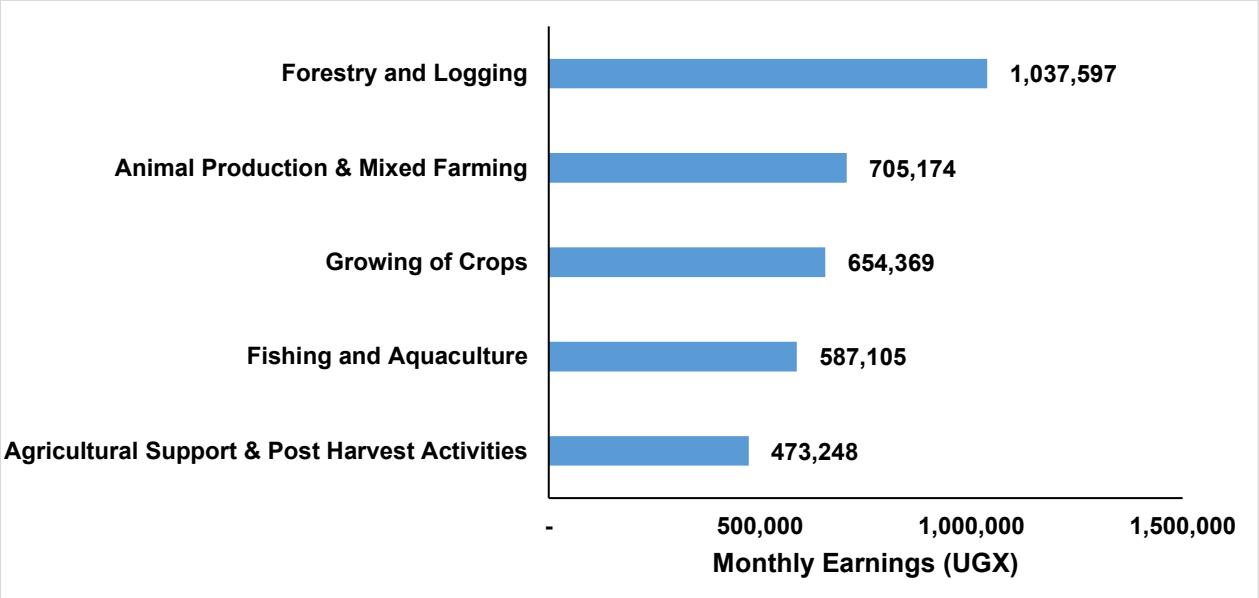
Figure 3.4: Components of Cost of Staff in Agriculture, Forestry and Fishing (million UGX)



3.4 Average Monthly Earnings

The Average monthly earnings in Agriculture, Forestry and Fishing was UGX 655,978. Employees working in the Forestry and logging activity earned the highest average monthly earnings of UGX 1.04 million per month. The lowest average monthly earnings was in the Agricultural Support & Post Harvest Activities activity at UGX 473,248 **(Figure 3.5 and Table 3.4).**

Figure 3.5: Average Monthly Earnings by Activity



3.5 Operating Costs in Agriculture, Forestry and Fishing

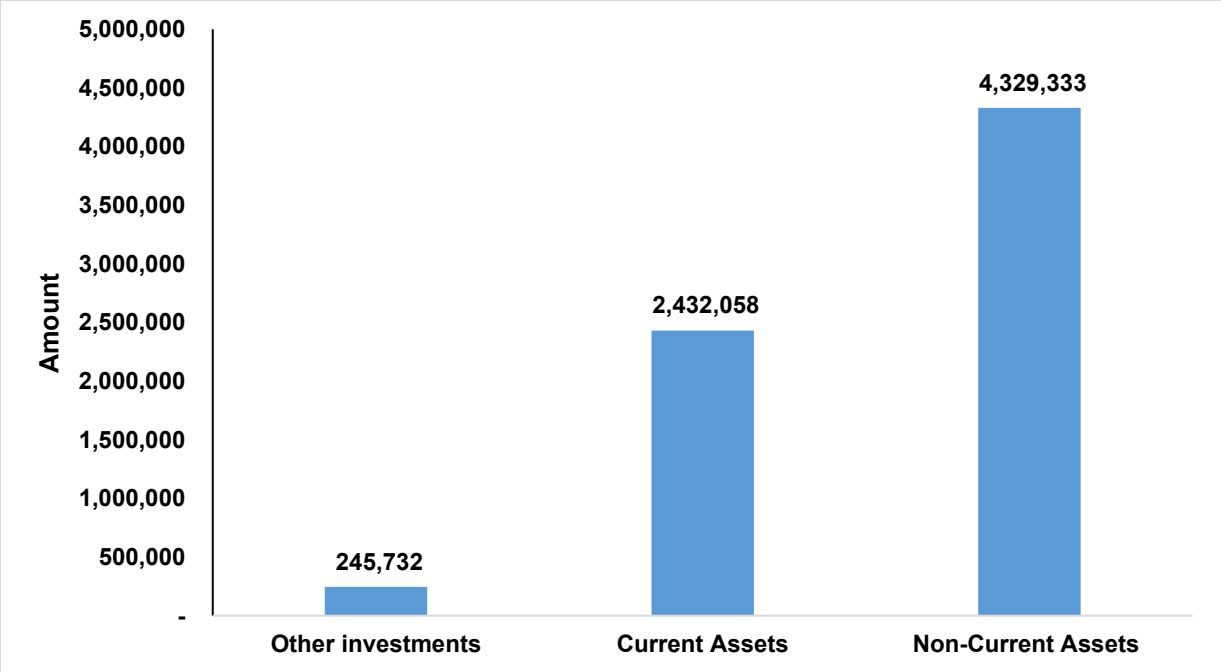
The total Operating Costs in the Agriculture, Forestry and Fishing was UGX 955 billion. Office expenses constituted 21.6 percent, rent on buildings 8.0 percent, while insurance was the least expense accounting for 1.5 percent **(Table 3.5).**

3.6 Assets in Agriculture, Forestry and Fishing

The total value of Assets in Agriculture, Forestry and Fishing was UGX 7 trillion. Non-current assets had the biggest share with UGX 4.3 trillion (61.8%), current assets with a value of UGX 2.4 trillion (34.7%) while Other investments had the least share of UGX 246 billion (3.5%).

Among the activities, Growing of Crops had the biggest share of the total assets with UGX 2.7 trillion representing 38.9 percent **(Figure 3.10 and Table 3.6).**

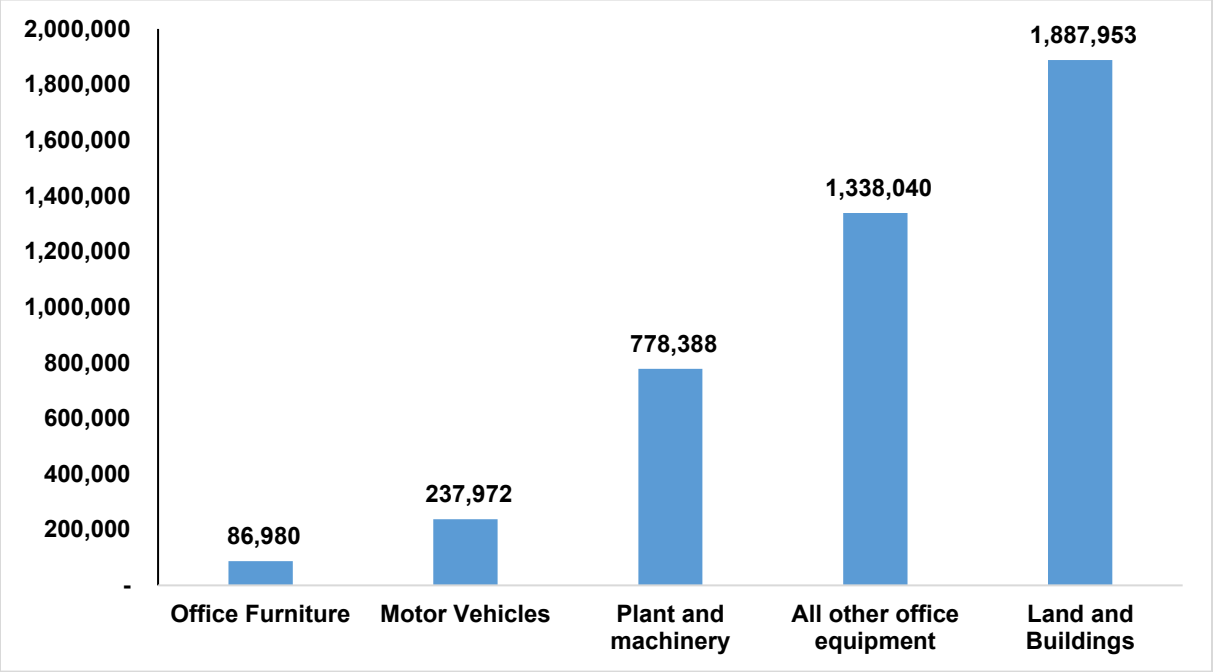
Figure 3.6: Total Assets in Agriculture (million UGX)



3.7 Components of Non-Current Assets in Agriculture, Forestry and Fishing

The total value of Non-Current Assets in the Agriculture, Forestry and Fishing was UGX 4.3 trillion in 2019/20. Land and Buildings accounted for 43.6 percent, All other office equipment (30.9%), Plant and machinery (18.0 %), while Office furniture was the least with 2.0 percent **(Figure 3.9 and Table 3.7).**

Figure 3.7: Components of Non-current assets in Agriculture, Forestry and Fishing (million UGX)



3.8 Performance Indicators

3.8.1 Liquidity Ratio

The overall Agriculture sector had a liquidity ratio of 0.6, implying the sector had challenges meeting its short-term debt obligations. Forestry and logging had a liquidity ratio of 1, meaning that in this Activity, short-term debts could be easily evened out using its current assets **(Table 3.8).**

3.8.2 Profitability Ratio

The overall profitability in Agriculture was 7.0 percent. In general, the profitability across all activities was about 7.0 percent. This implies that it was equally likely to earn profit by investing in any of the activities in Agriculture **(Table 3.9).**

3.8.3 Debt Ratio

The overall debt ratio of the agriculture sector was 0.4 (40%), indicating that the sector finances approximately two-fifths of its assets through liabilities. The most indebted activity was Agricultural Support & Post Harvest Activities at 0.6 (60%), suggesting higher reliance on borrowed funds. Forestry and Logging had the lowest indebtedness at 0.2 (20%), reflecting a more conservative financing structure, possibly due to land ownership patterns or lower short-term capital requirements **(Table 3.10).**

3.8.4 Labour productivity ratio

The overall Labour Productivity per worker was UGX 21.1 million. Employees in the Fishing and aquaculture industry had the highest Labour Productivity of UGX 32.3 million while Agricultural support services and Post Harvesting activities had the least labour productivity **(Table 3.11).**

3.8.5 Capital productivity ratio

The Capital productivity ratio in Agriculture was 0.4, implying that for every UGX 1 million of Non-current assets, the sector produced an output of UGX 0.4 million. Among the Activities, fishing and aquaculture had the highest Capital Productivity of UGX 1 million, followed by Agricultural Support & Post Harvest Activities with Capital Productivity of UGX 0.7 million and Forestry and logging had the least productivity of UGX 0.1 million **(Table 3.12).**

List of Chapter Three Tables

Table 3.1: GO, VA and IC contributions (billion UGX)

Table 3.2: GO and VA by Agriculture Activity (million UGX)

Table 3.3: Components of VA in Agriculture by Activity (million UGX)

Table 3.4: Average Monthly Earnings by activity

Table 3.5: Operating Costs in Agriculture (million UGX)

Table 3.6: Total Assets in Agriculture Sector (million UGX)

Table 3.7: Components of Non-current assets in Agriculture (million UGX)

Table 3.8: Liquidity Ratio in Agriculture by activity

Table 3.9: Profitability Ratio in Agriculture by activity

Table 3.10: Debt Ratio in Agriculture by Activity

Table 3.11: Labour Productivity in Agriculture by Activity

Table 3.12: Capital Productivity in Agriculture by Activity (million UGX)

Table 3.1: GO, VA and IC contributions (billion UGX)

Indicators	Agriculture Sector	All sectors	Contribution
GO	3,849	93,104	4.1
VA	2,903	58,473	5.0
IC	946	34,631	2.7

Table 3.2: GO and VA by Agriculture, Forestry and Fishing Activity (million UGX)

Activity	GO	VA	GO (%)	VA (%)
Growing of Crops	1,732,296	1,262,690	45.0	43.5
Animal Production & Mixed Farming	954,642	769,093	24.8	26.5
Agricultural Support & Post Harvest Activities	379,098	278,495	9.8	9.6
Forestry and Logging	217,831	145,917	5.7	5.0
Fishing and Aquaculture	565,209	447,118	14.7	15.4
Total	**3,849,076**	**2,903,313**	**100.0**	**100.0**

Table 3.3: Components of VA in Agriculture, Forestry and Fishing by Activity (million UGX)

Components of VA	Growing of Crops	Animal Production & Mixed Farming	Agricultural Support & Post Harvest Activities	Forestry & Logging	Fishing & Aquaculture	Total	%
Depreciation	1,323	32	-	1	5	1,361	0.1
All other items	473,887	331,559	101,696	51,100	134,221	1,092,463	37.6
Cost of staff	308,345	206,778	70,848	56,719	61,143	703,833	24.2
Net profit	479,136	230,724	105,951	38,097	251,748	1,105,656	38.1
Total	**1,262,690**	**769,093**	**278,495**	**145,917**	**447,118**	**2,903,313**	**100.0**

Table 3.4: Average Monthly Earnings by activity

Activity	Employees	Annual cost of Staff (million UGX)	Average monthly earnings (UGX)
Growing of Crops	39,267	308,345	654,369
Animal Production & Mixed Farming	24,436	206,778	705,174
Agricultural Support & Post Harvest Activities	12,475	70,848	473,248
Forestry and Logging	4,555	56,719	1,037,597
Fishing and Aquaculture	8,679	61,143	587,105
Total	**89,413**	**703,833**	**655,978**

Table 3.5: Operating Costs in Agriculture, Forestry and Fishing (million UGX)

Cost component	Total	%
Office expenses	206,429	21.6
Rents on buildings	76,068	8.0
Building repair and maintenance	59,985	6.3
Advertising	49,810	5.2
Equipment installation	22,093	2.3
Vehicle hire	20,215	2.1
Printing and stationery	20,190	2.1
Electricity	19,570	2.0
Miscellaneous	19,538	2.0
Travel allowances paid to staff	18,530	1.9
Transport purchased	18,427	1.9
Telecommunications costs	17,411	1.8
Motor vehicle running costs	16,837	1.8
Security services	15,723	1.6
Insurances	13,924	1.5
Other aggregated expenses	360,309	34.7
Total operating costs	**955,062**	**100.0**

Table 3.6: Total Assets in Agriculture, Forestry and Fishing (million UGX)

Assets	Growing of Crops	Animal Production & Mixed Farming	Agricultural Support & Post Harvest Activities	Forestry & Logging	Fishing & Aquaculture	Total	%
Non-Current Assets	1,650,101	1,153,914	300,405	950,169	274,744	4,329,333	61.8
Other investments	21,724	223,639	37	331	-	245,732	3.5
Current Assets	1,054,747	634,320	338,203	112,513	292,276	2,432,058	34.7
Total	**2,726,572**	**2,011,873**	**638,645**	**1,063,013**	**567,020**	**7,007,123**	**100.0**

Table 3.7: Components of Non-current assets in Agriculture, Forestry and Fishing (million UGX)

Non-current assets	Growing of Crops	Animal Production & Mixed Farming	Agricultural Support & Post Harvest Activities	Forestry & Logging	Fishing & Aquaculture	Total	%
Land and Buildings	1,032,513	626,168	121,160	24,768	83,344	1,887,953	43.6
Plant and machinery	254,895	279,468	116,936	64,214	62,875	778,388	18.0
Motor Vehicles	116,037	56,570	20,166	11,411	33,788	237,972	5.5
Office Furniture	49,800	25,072	7,316	1,983	2,810	86,980	2.0
All other office equipment	196,856	166,637	34,827	847,793	91,927	1,338,040	30.9
Total	**1,650,101**	**1,153,915**	**300,405**	**950,169**	**274,744**	**4,329,333**	**100.0**

Table 3.8: Liquidity Ratio in Agriculture by activity

Activity	Current Assets (million UGX)	Current liabilities (million UGX)	Liquidity Ratio
Growing of Crops	1,054,747	680,339	1.6
Animal Production & Mixed Farming	634,320	429,399	1.5
Agricultural Support & Post Harvest Activities	338,203	157,931	2.1
Forestry and Logging	112,513	109,585	1.0
Fishing and Aquaculture	292,276	173,800	1.7
Total	**2,432,058**	**1,551,054**	**1.6**

Table 3.9: Profitability Ratio in Agriculture, Forestry and Fishing by activity

Activity	Net profit (million UGX)	Incomes (million UGX)	Profitability ratio
Growing of Crops	296,730	4,251,611	7.0
Animal Production & Mixed Farming	148,648	2,130,619	7.0
Agricultural Support & Post Harvest Activities	79,986	1,166,744	6.9
Forestry and Logging	23,566	337,785	7.0
Fishing and Aquaculture	157,495	2,257,432	7.0
Total	**706,425**	**10,144,192**	**7.0**

Table 3.10: Debt Ratio in Agriculture, Forestry and Fishing by Activity

Activity	Total Assets (million UGX)	Total liabilities (million UGX)	Debt Ratio
Growing of Crops	2,726,572	733,818	0.3
Animal Production & Mixed Farming	2,011,873	915,404	0.5
Agricultural Support & Post Harvest Activities	638,645	398,140	0.6
Forestry and Logging	1,063,013	263,421	0.2
Fishing and Aquaculture	567,020	212,063	0.4
Total	**7,007,123**	**2,522,846**	**0.4**

Table 3.11: Labour Productivity in Agriculture, Forestry and Fishing by Activity

Activity	VA (million UGX)	Employees	Labour productivity (million UGX)
Growing of Crops	802,158	39,267	20.4
Animal Production & Mixed Farming	489,387	24,436	20.0
Agricultural Support & Post Harvest Activities	219,461	12,475	17.6
Forestry and Logging	91,919	4,555	20.2
Fishing and Aquaculture	280,433	8,679	32.3
Total	**1,883,359**	**89,413**	**21.1**

Table 3.12: Capital Productivity in Agriculture, Forestry and Fishing by Activity (million UGX)

Activity	VA	Non-current assets	Capital productivity
Growing of Crops	802,135	1,650,101	0.5
Animal Production & Mixed Farming	489,365	1,153,914	0.4
Agricultural Support & Post Harvest Activities	219,461	300,405	0.7
Forestry and Logging	91,753	950,169	0.1
Fishing and Aquaculture	280,337	274,744	1.0
Total	**1,883,052**	**4,329,333**	**0.4**

CHAPTER FOUR: INDUSTRY

Key Findings

- Gross Output in Industry was UGX 32,225 billion.
- Value Added in Industry was UGX 16,050 billion.
- VA:GO ratio of 73.7 percent.
- The monthly average earning was UGX 1.8 million.
- The total operating cost in Industry was UGX 19,600 billion.
- The total assets in Industry UGX 172,621 billion.
- The Labour productivity in the Industrial Sector was UGX 50.8 million per year

The chapter presents findings on mining and quarrying, Manufacturing and Utilities (Electricity Generation and Water Supply). The findings include indicators on GO, VA, IC, Cost of Staff, Average earnings, operating costs, assets and liabilities, and performance indicators such as Labour productivity, capital productivity, profitability, liquidity ratio and debt ratio.

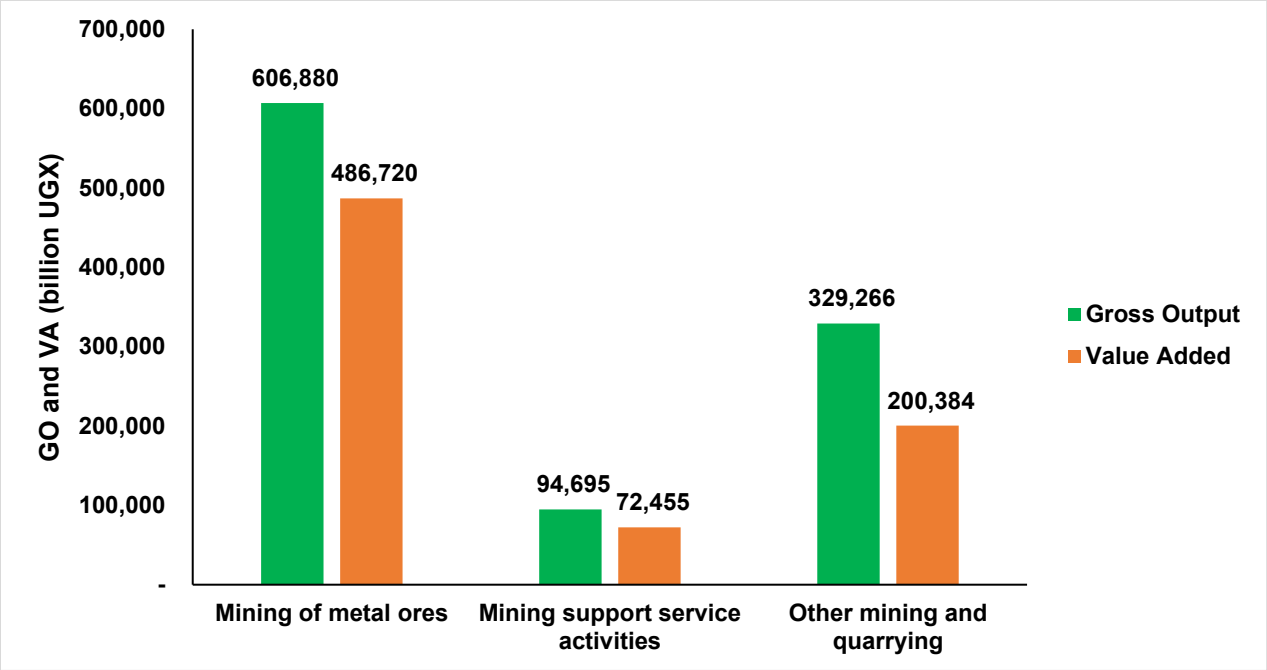
4.1 MINING AND QUARRYING

Mining and quarrying includes all activities done, whether underground or on surface, at or near to the mining site. This includes Mining of metal ores; other mining and quarrying, and mining support service activities.

4.1.1 GO, VA and IC in Mining and Quarrying

The Gross Output in Mining and Quarrying was UGX 1,031 billion and the total Value Added was UGX 760 billion, indicating a VA:GO ratio of 73.7 percent. Among the Activities, Mining of metal ores registered the highest VA:GO ratio (80.2%) while Other mining and quarrying activity registered the least (60.9%) **(Table 4.1).**

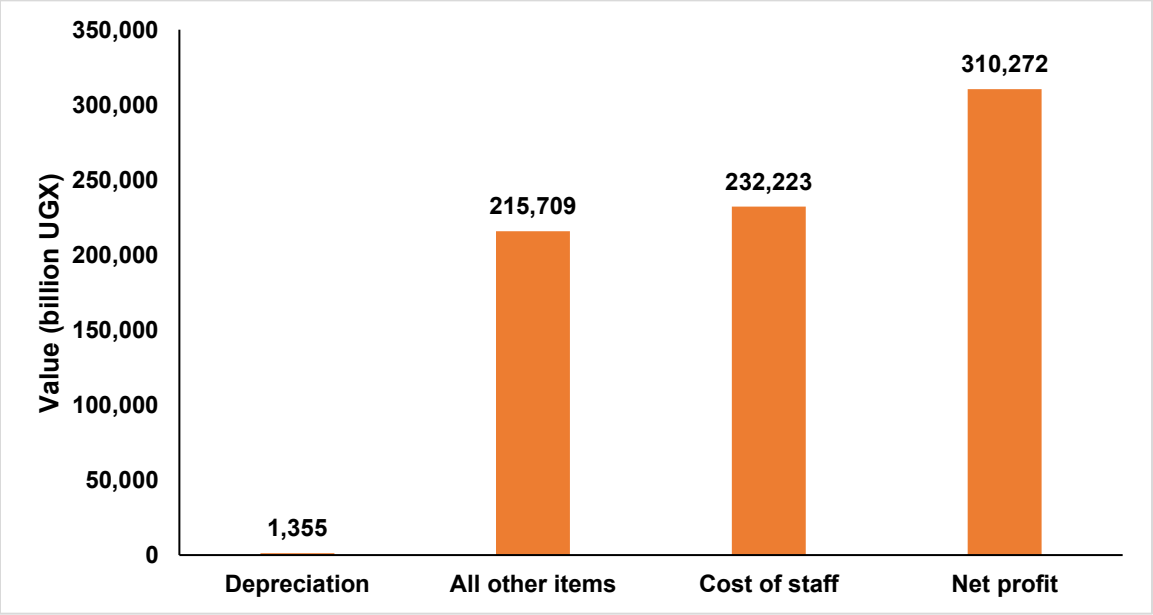
Figure 4.1: GO and VA in Mining and Quarrying (billion UGX)



4.1.2 Components of VA in Mining and Quarrying

The Net profit was UGX 310.3 billion representing 40.8 percent of the total Value Added, followed by cost of staff with UGX 232.2 billion (30.6%). Depreciation was the smallest component with UGX 1.4 billion accounting for 0.2 percent **(Figure 4.2 and Table 4.2).**

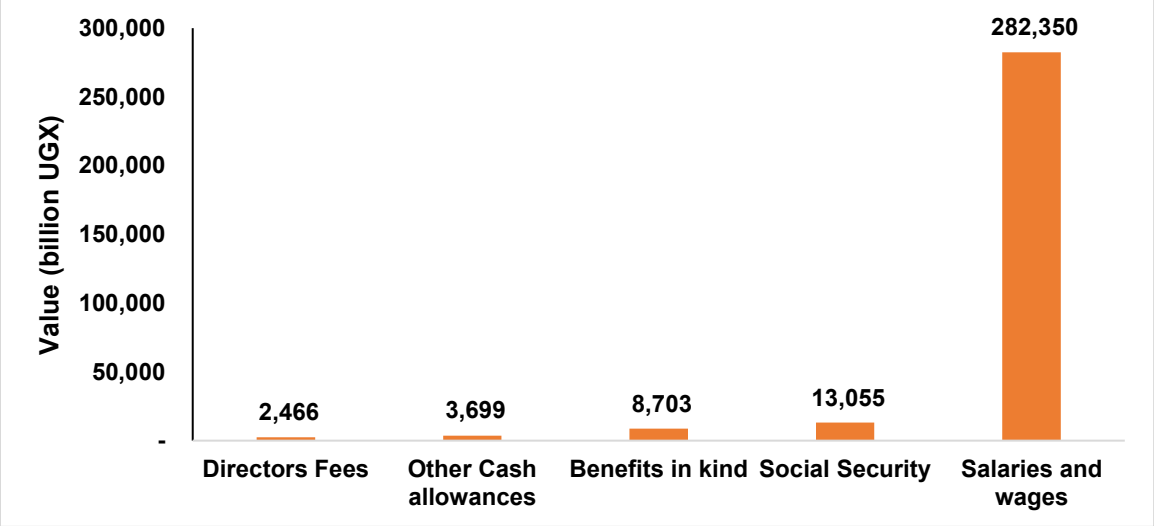
Figure 4.2: Components of VA (billion UGX)



4.1.3 Components of Cost of Staff in Mining and Quarrying

salaries and wages accounted for 91.0 percent of the total cost, followed by social security with 3.2 percent while Directors' Fees was the least accounting for less than one percent. Mining of metal ores Activity had the highest cost of staff (UGX 170 billion) **(Table 4.3).**

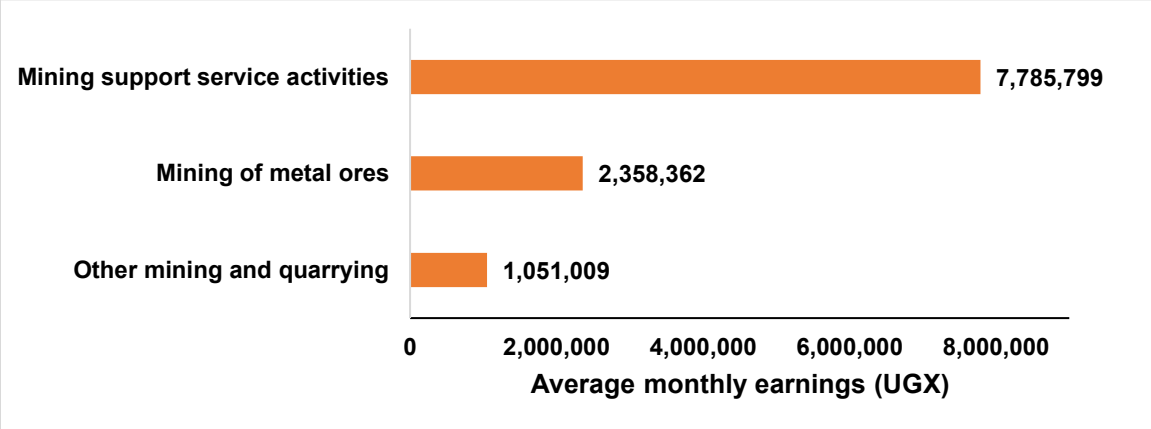
Figure 4.3: Components of Cost of Staff in Mining and Quarrying (billion UGX)



4.1.4 Average monthly earnings

The average monthly earning was UGX 1.8 million. Mining support activities had the highest average monthly earnings of UGX 7.8 million and the least average monthly earning of UGX 1 million was registered under Other mining and quarrying **(Table 4.4).**

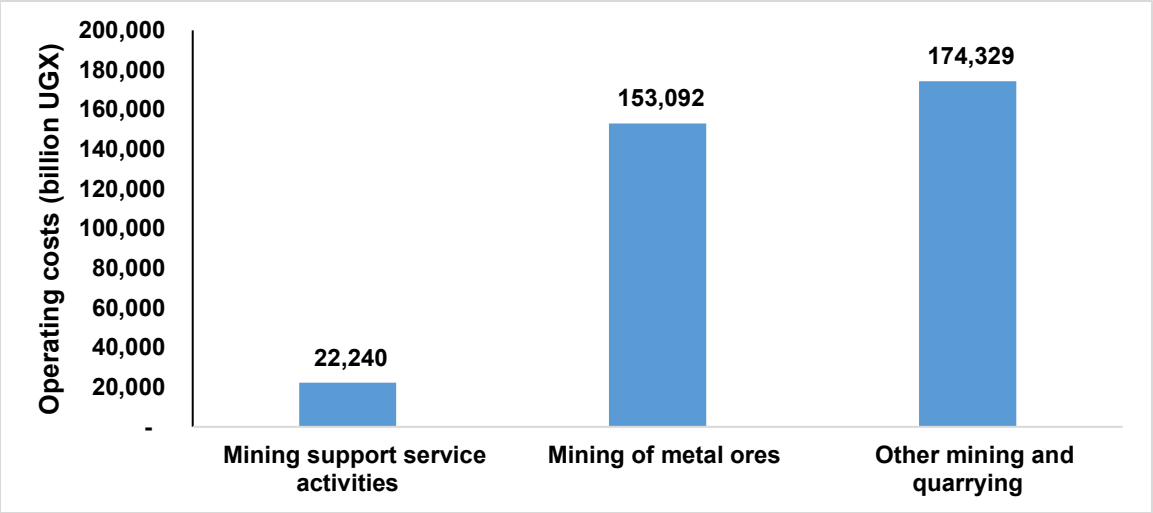
Figure 4.4: Average Monthly Earnings in mining and quarrying



4.1.5 Operating Costs in Mining and Quarrying

The total value of Operating Costs in Mining and Quarrying was UGX 349.7 billion. The findings showed that Other mining and quarrying Activity recorded the highest operating cost with UGX 174 billion, followed by mining of metal ores with UGX 153 billion. Mining support services recorded the least operating cost with UGX 22 billion **(Figure 4.5).**

Figure 4.5: Operating Costs in Mining and Quarrying (million UGX)

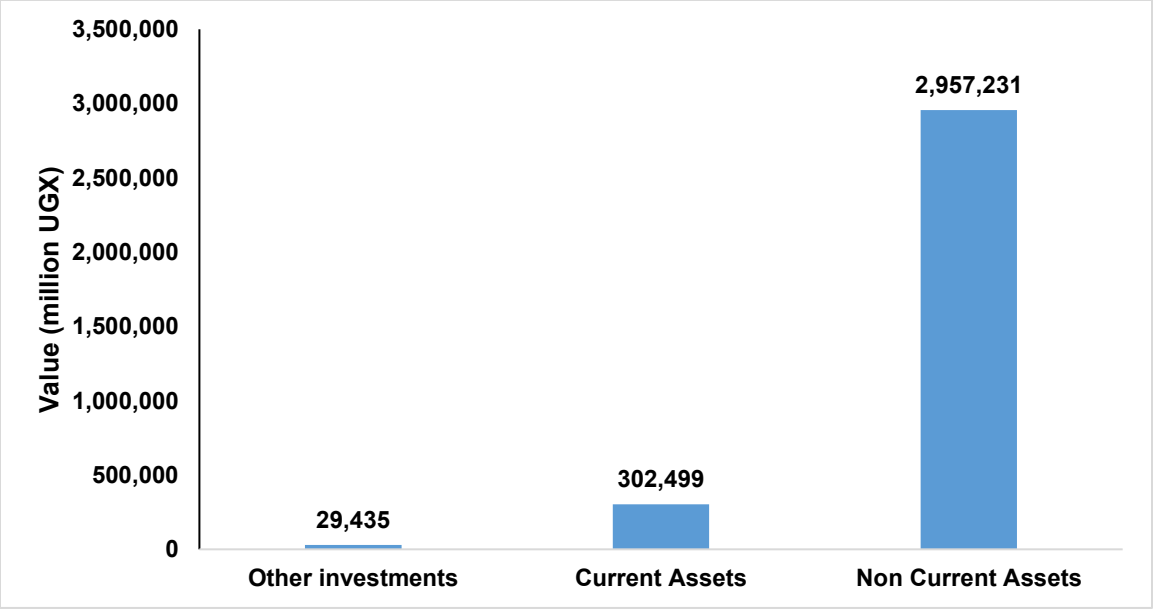


4.1.6 Assets in Mining and Quarrying

The total value of Assets was UGX 3.3 trillion. Non-current assets had the biggest share with UGX 3.0 trillion, current assets had a value of UGX 302 billion while Other investments had the least share of UGX 29.4 billion.

Among the activities, mining of metal ores had the largest share of total Assets with UGX 1.8 trillion and the least was Mining support services with UGX 448 billion **(Table 4.5).**

Figure 4.6: Total Assets in Mining and Quarrying (million UGX)



4.1.7 Performance Indicators

4.1.7.1 Liquidity Ratio

Mining and Quarrying had a liquidity ratio of 0.9. This implies that, the sector had weaknesses in meeting its short-term debt obligations. Mining of metals ores activity had a liquidity ratio of 1.5 implying that businesses in this activity could comfortably meet their short-term obligations. Businesses under mining support service activities showed severe liquidity stress **(Table 4.6).**

4.1.7.2 Profitability Ratio

The profitability in the Mining and Quarrying was 36.9 percent implying that the Mining and Quarrying is highly profitable. Mining support service activities had the highest profitability ratio of 58.8 percent while Other mining and quarrying had the lowest ratio of 27.4 percent **(Table 4.7).**

4.1.7.3 Debt Ratio

The overall debt ratio of the Mining and Quarrying was 0.1, indicating that the sector finances approximately a tenth of its assets through liabilities **(Table 4.8).**

4.1.7.4 Labor Productivity

The overall Labour Productivity in Mining and Quarrying was UGX 53.2 million. Employees in the Mining Support Service activities had the highest Labor Productivity of UGX 162.8 million **(Table 4.9).**

4.1.7.5 Capital Productivity

The Capital Productivity in Mining and Quarrying was 0.3 meaning that each unit of Non-Current Assets in the sector produced an output of UGX 0.3 million **(Table 4.10).**

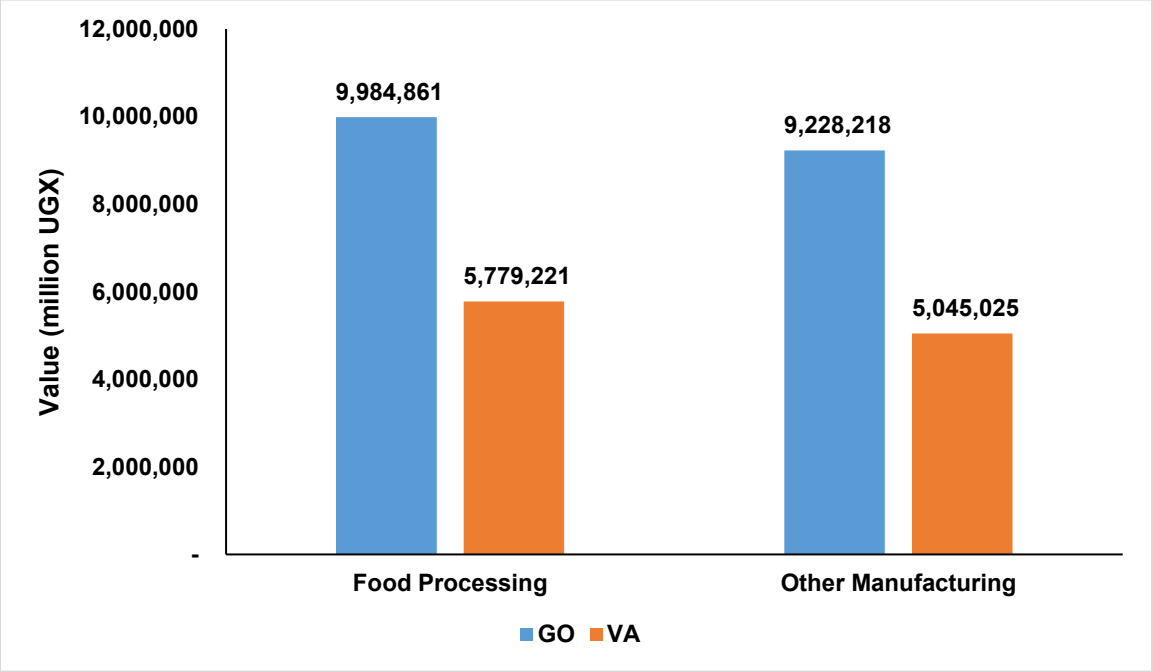
4.2 MANUFACTURING

Manufacturing is categorized into two broad groups: Food Processing and Other Manufacturing.

4.2.1 GO and VA by Activity

The results indicate that Manufacturing had a total Gross Output of UGX 19 trillion and Value Added of UGX 11 trillion. Food processing constituted the largest component of GO with UGX 10 billion and VA with UGX 5.7 billion **(Figure 4.7 and Table 4.11)**.

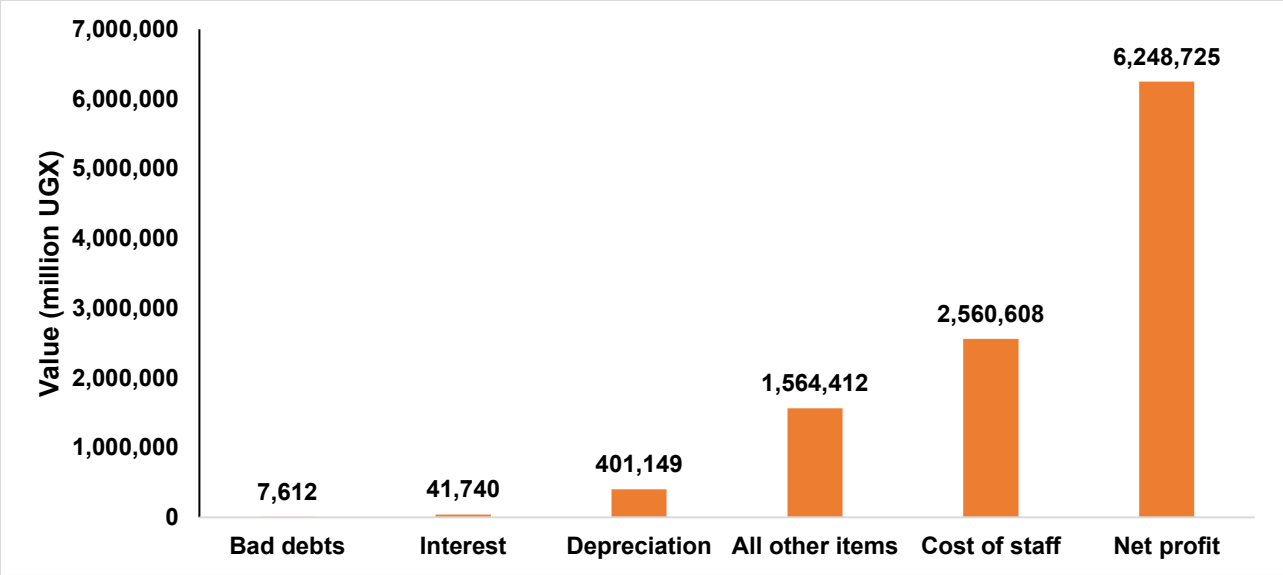
Figure 4.7 Gross Output and Value Added in Manufacturing by activity (million UGX)



4.2.2 Components of VA in Manufacturing

Findings showed that the largest component of Value Added was Net profit at UGX 6.2 trillion (57.7%), Cost of Staff was 2.6 trillion while Bad debts constituted the smallest value of 7 billion accounting for less than one percent. Other items comprised of gifts, donations, loss on foreign exchange, loss on sale of assets and other provisions **(Figure 4.8 and Table 4.12).**

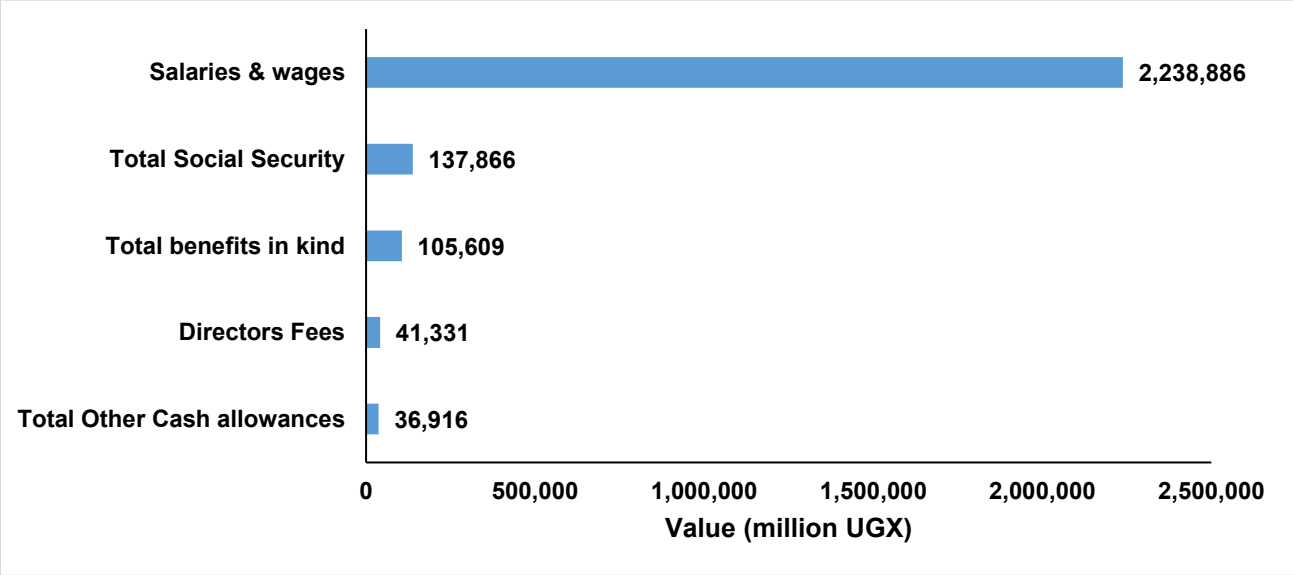
Figure 4.8: Components of VA in Manufacturing (million UGX)



4.2.3 Cost of Staff in Manufacturing

The total Cost of staff in manufacturing was UGX 2.5 trillion. The highest component of was Salaries and Wages at 2.2 trillion accounting for 87.4 percent followed by Social Security Contribution with 137 billion accounting for 5.4 percent. The smallest component was Other Cash Allowances at 36 billion **(Figure 4.9 and Table 4.13).**

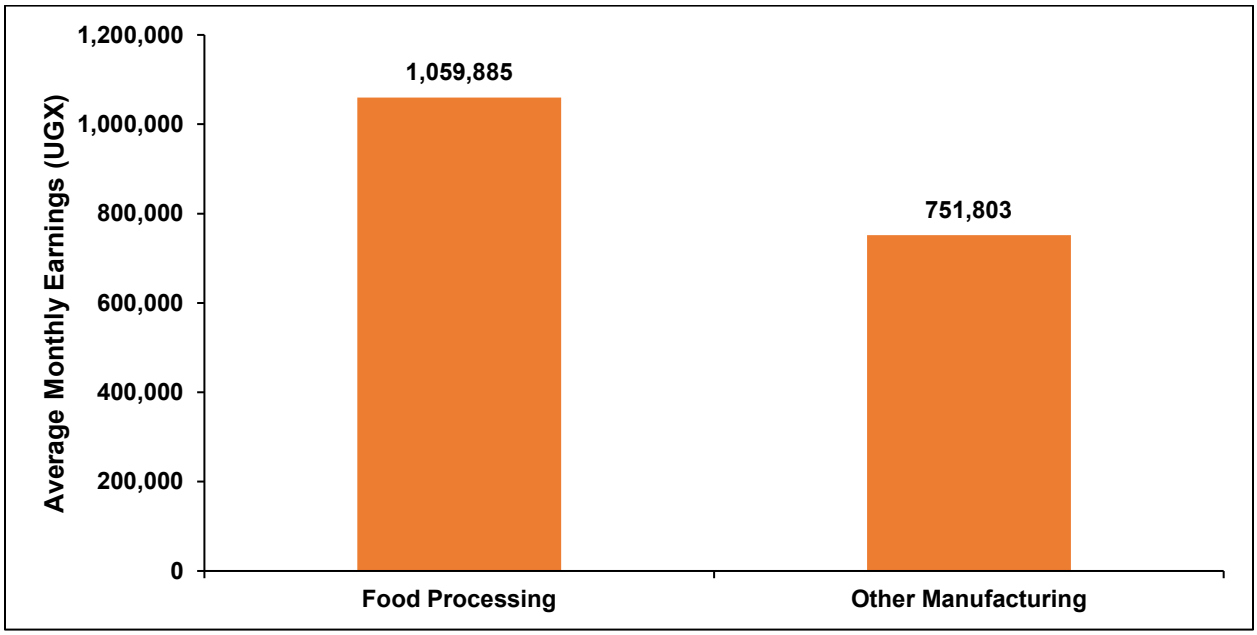
Figure 4.9: Components of Cost of Staff in Manufacturing (million UGX)



4.2.4 Average Monthly Earnings

The Average Monthly earning per employee in manufacturing was UGX 870,135. Employees in Food Processing registered average monthly earning of UGX One million while employees in Other Manufacturing had Average monthly earnings of about UGX 751,803 per employee **(Figure 4.10 and Table 4.14)**.

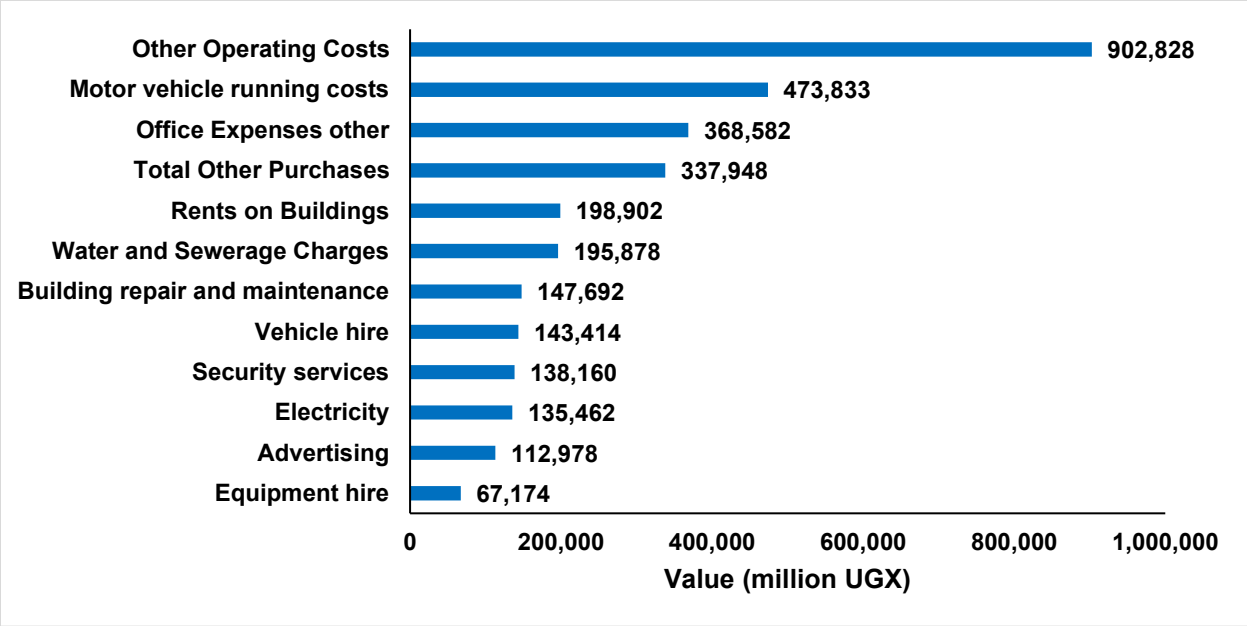
Figure 4.10: Average Monthly Earnings



4.2.5 Operating Costs in Manufacturing

The total operating cost in the Manufacturing was UGX 3 trillion. Motor vehicle running costs contributed were UGX 473.8 billion. Other Operating Cost includes items including but not limited to; Training and Education, Insurances, Advertising **(Figure 4.11 and Table 4.15).**

Figure 4.11: Operating Costs in Manufacturing (million UGX)

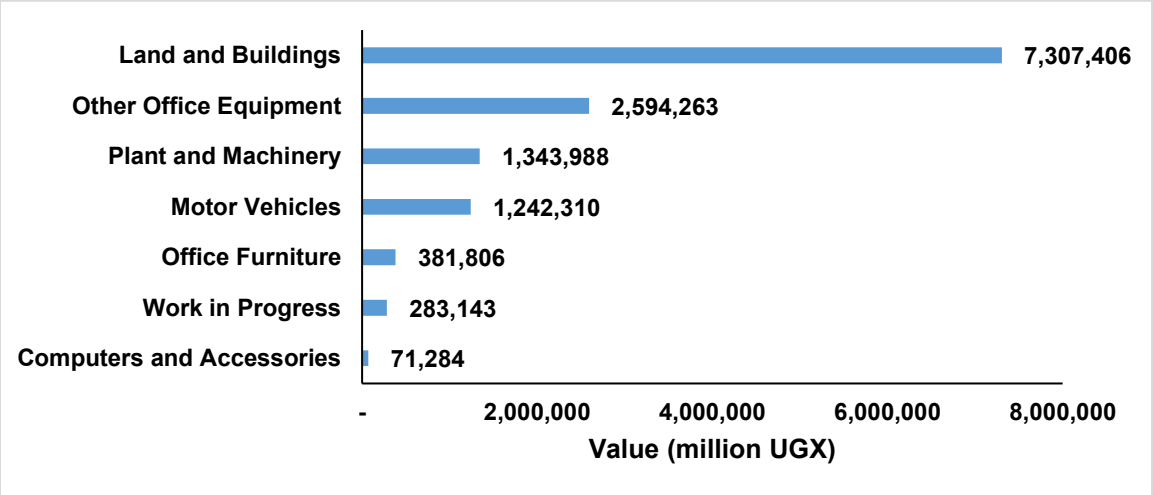


4.2.6 Assets in Manufacturing

The total value of Assets in Manufacturing was UGX 22,840 billion with Non-Current assets valued at UGX 13,224 billion, Current Assets at UGX 9,044 billion and Other investments at UGX 573 billion.

Among Non-current assets, Land and buildings constituted the highest value at UGX 6,307 billion, followed by All other office equipment with total value of UGX 2,594 billion. Computers and Accessories and Work in Progress contributed UGX 71 billion and UGX 283 billion respectively (**Figure 4.12).**

Figure 4.12: Non-current Assets in Manufacturing (million UGX)



4.2.7 Performance Indicators

4.2.7.1 Liquidity Ratio

The liquidity ratio in manufacturing was 1.4. This implies that the businesses involved in Manufacturing could pay off their short-term liabilities. Other Manufacturing had the highest Liquidity Ratio of 1.8 and this was attributed to Manufacture of Leather and Related Products at 4.0 and Manufacture of chemicals and chemical products at 2.5 while Food Processing had Liquidity Ratio of 1.1 **(Table 4.16).**

4.2.7.2 Profitability Ratio

The profitability ratio in Manufacturing was 17.9 percent. This means that about UGX 17.9 million of net profit was achieved for every UGX 100 million revenue generated. Food Processing had a higher Profitability Ratio of 18.8 percent compared to Other Manufacturing (16.9%). This was attributed to Manufacture of tobacco products (49.1%) and Manufacture of vegetable and animal oils and fats (41.6%) (**Table 4.17).**

4.2.7.3 Debt Ratio

The Debt ratio in Manufacturing was 0.4, implying that 40 percent of the Assets were financed through Debt. Other Manufacturing registered Debt Ratio of 0.5 while Food Processing had a Debt Ratio of 0.3. The higher debt ratio in Other manufacturing was attributed to Manufacture of rubber and plastics products (0.8) and Manufacture of Leather & Related Products (0.8), implying that approximately 80 percent of the assets in these Activities were financed through debt **(Table 4.18).**

4.2.7.4 Labour productivity

Labour Productivity in Manufacturing was UGX 44 million. Food Processing had higher labour productivity of UGX 70 million compared to Other Manufacturing with UGX 31 million. The productivity in Food Processing was attributed to Manufacture of Beer and Spirits, producing an output of UGX 268 million per employee per year. On the other hand, Manufacture of sugar had the least labour productivity with an output of UGX 9 million per employee per year (**Table 4.19).**

4.2.7.5 Capital Productivity

Capital Productivity in Manufacturing was 0.8. This implies that the sector generated an output of UGX 800,000 per unit of Non-current Assets used. Other Manufacturing had higher Capital productivity of 1.0 compared to Food processing that registered capital productivity of 0.7 (**Table 4.20).**

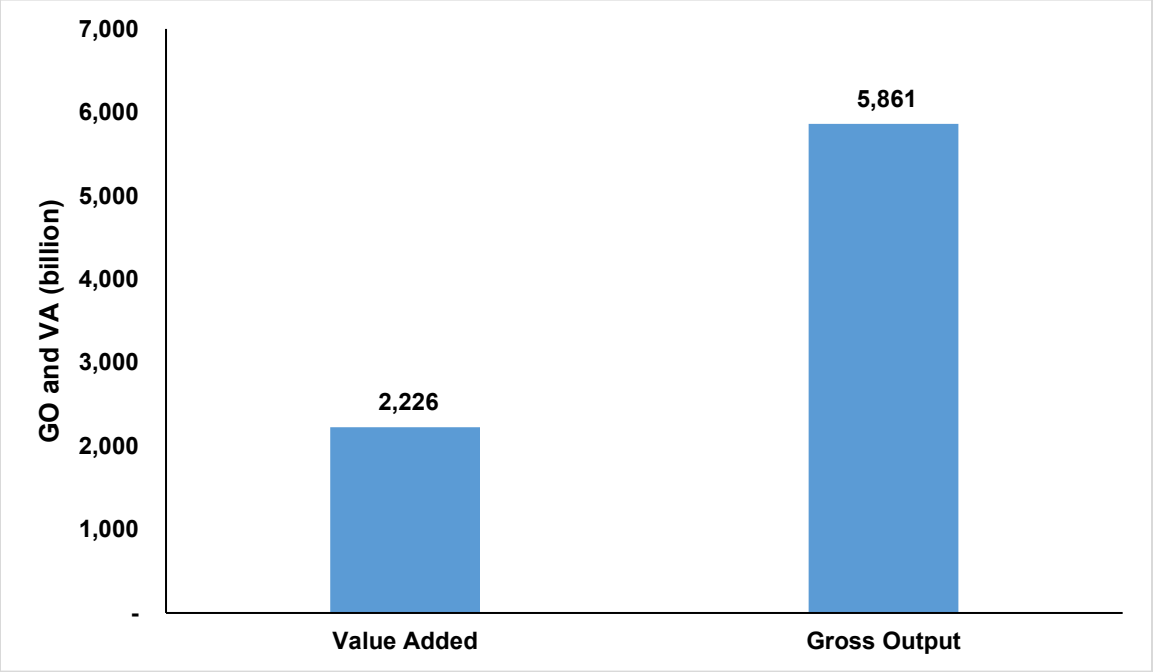
4.3 UTILITIES

This sector covers businesses engaged in production, generation, and distribution of electricity, the manufacture of gases, the supply of steam and air conditioning, and the collection, purification, and distribution of water.

4.3.1 GO and VA by Activity

The UBI 2019/20 findings indicated that the Utilities registered a Gross Output of UGX 5,861 billion and Value Added of UGX 2,226 billion. Electricity and Gas constituted the largest component with 2,858 billion **(Figure 4.13).**

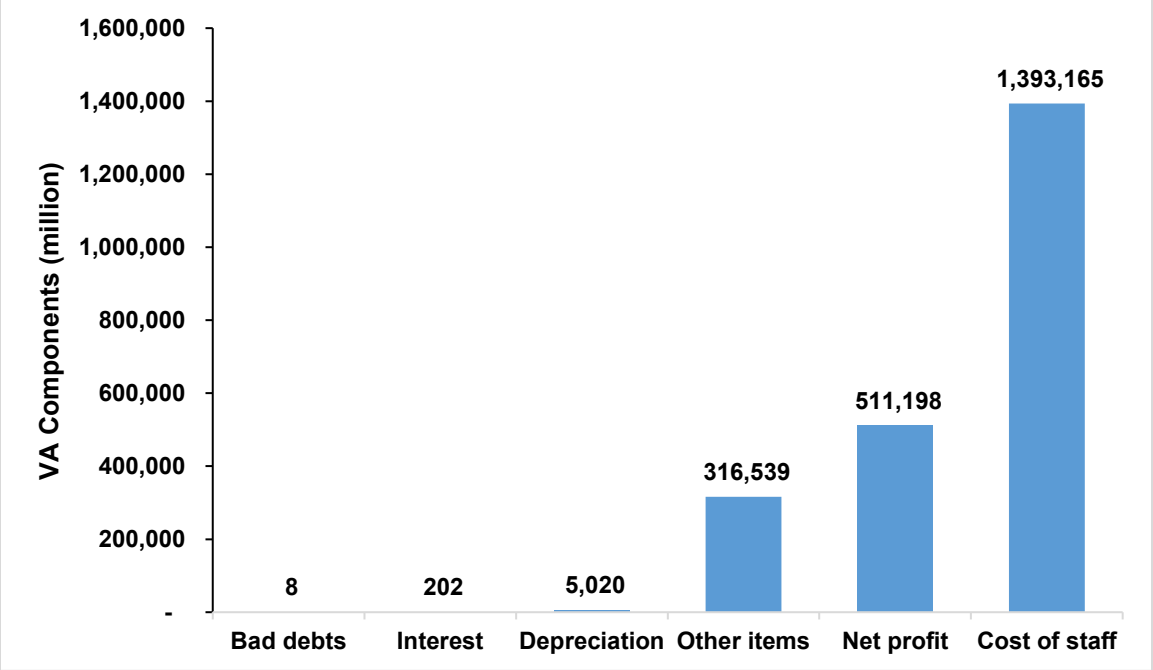
Figure 4.13: GO and VA in Utilities (billion UGX)



4.3.2 Components of VA in Utilities

The results indicate that Cost of Staff had the highest contribution to Value Added with about UGX 1.4 billion followed by Net Profit with UGX 511.2 billion while Bad debts had the lowest component with UGX 8 million **(Figure 4.14).**

Figure 4.14: Components of VA in Utilities (million UGX)

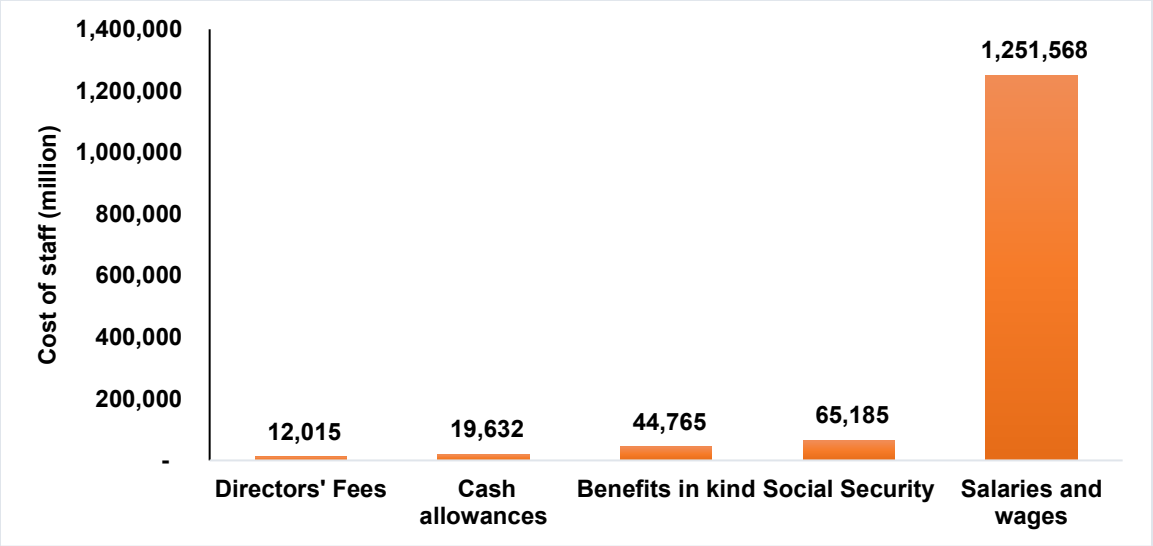


4.3.3 Cost of Staff in Utilities

The total Cost of Staff in Utilities was UGX 1,393 billion. Water Supply and Sewerage Management activity had the largest share with UGX 696.5 billion while Remediation Activities was the smallest with UGX 42.9 billion.

Salaries and wages constituted the largest component of cost of staff with UGX 1,252 billion, accounting for about 89.8 percent of the total, while directors' fees was the smallest component with UGX 12.0 billion **(Figure 4.15 and Table 4.21).**

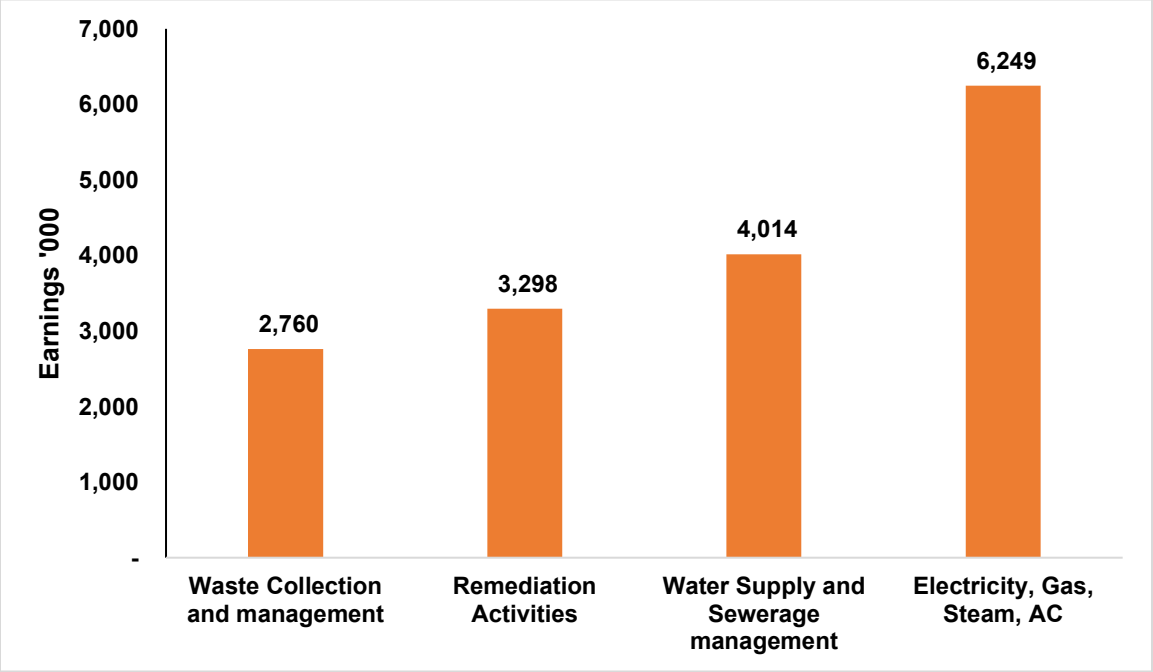
Figure 4.15: Components of Cost of Staff in Utilities (million UGX)



4.3.4 Average Monthly Earnings

The average monthly earning in Utilities was UGX 4.6 million. Electricity, Gas, Steam and Air Conditioning activity recorded the highest average monthly earnings with UGX 6.2 million per person. Waste Collection and management registered the least average monthly earnings of UGX 2.8 million per person **(Figure 4.16 and Table 4.22).**

Figure 4.16: Monthly Average Earnings in Utilities (UGX '000)

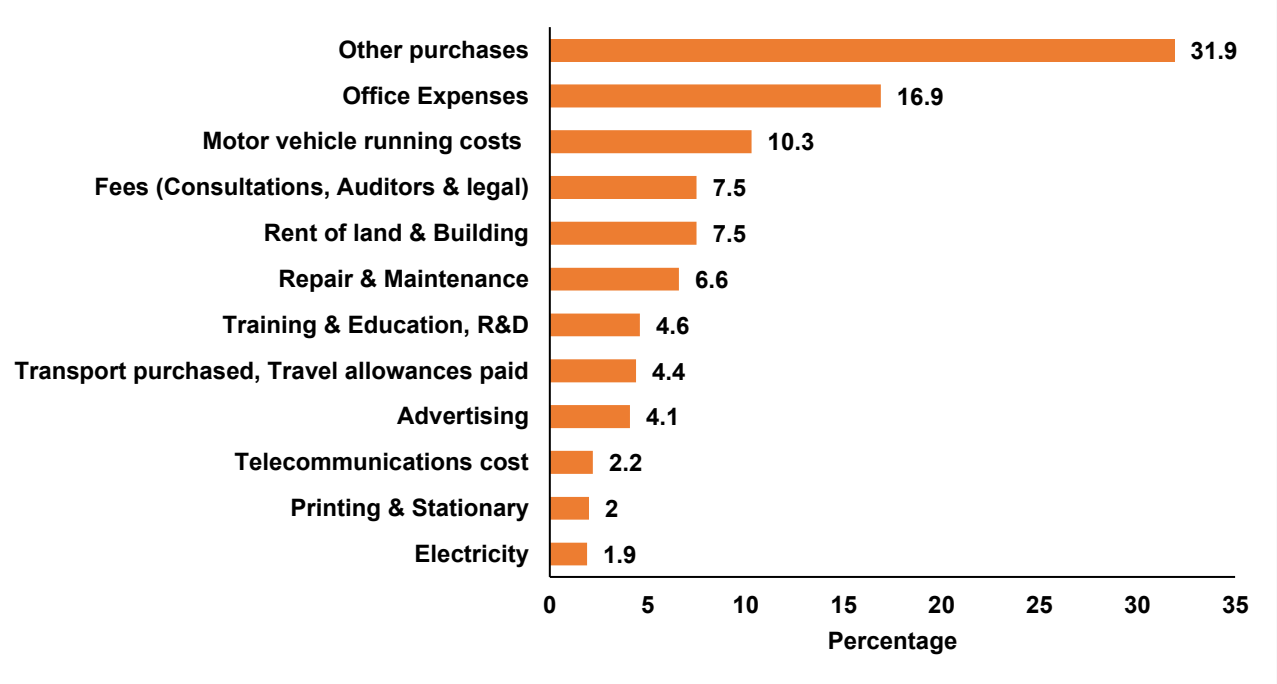


4.3.5 Operating Costs in Utilities

The total operating costs in Utilities was UGX 1,011 billion. Other Purchases which include a variety of operational expenses such as water and sewerage charges, Insurance, security services, and other related expenditures incurred during operations constituted the largest component with UGX 322.5 billion, representing 31.9 percent of total operating costs.

The Water Supply and Sewerage Management Activity recorded the highest operating costs with UGX 580 billion, representing 57.4 percent of total costs **(Figure 4.17 and Table 4.23).**

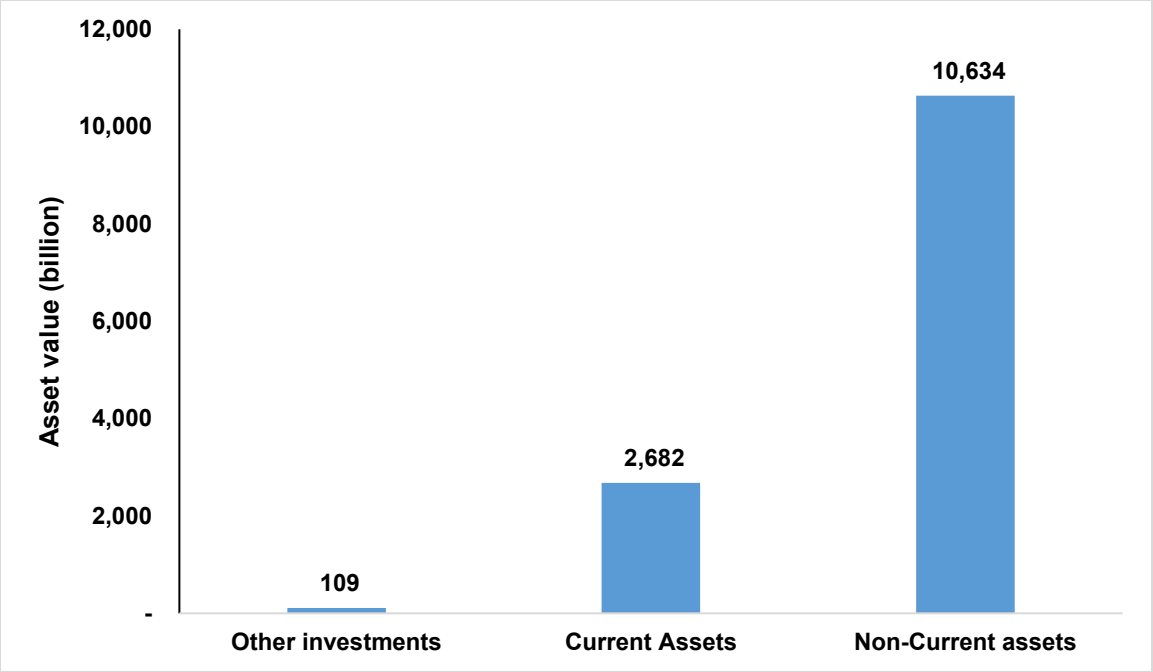
Figure 4.17: Operating Costs in Utilities, percentage



4.3.6 Assets in Utilities

The total value of Assets in Utilities was UGX 13,424 billion. Non-Current Assets contributed UGX 10,634 billion, Current assets were estimated at UGX 2,682 billion and Other Investments constituted UGX 109 billion of the total assets in Utilities.

Figure 4.18: Assets in Utilities (billion UGX)



4.3.7 Performance Indicators

4.3.7.1 Liquidity Ratio

The liquidity ratio in Utilities was 1.6, indicating a strong ability of businesses in Utilities to meet their short-term liabilities. Water Supply and Sewerage Management activities had the strongest liquidity with a ratio of 1.8, followed by Remediation Activities with 1.5, and Electricity, Gas, Steam and Air Conditioning with 1.5. Waste Collection and Management businesses had a lower ratio of 0.3, suggesting challenges in covering short-term liabilities **(Table 4.24).**

4.3.7.2 Profitability

The findings indicated that the overall profitability in Utilities stood at 8.7 percent implying that for every UGX 1 million of income, a business in Utilities generates UGX 87,000 as profit. Waste Collection and Management recorded the highest profitability at 19.7 percent, followed by Electricity, Gas, Steam and Air Conditioning Supply at 9.9 percent. Water Supply and Sewerage management registered the lowest profitability ratio at 6.9 percent. **(Table 4.25).**

4.3.7.3 Debt Ratio

The debt ratio in Utilities was 0.6. This implies that 60 percent of the assets are financed through debt. Remediation Activities had the highest debt reliance, with a ratio of 1.0 indicating that the businesses financed all their operations through borrowing. Businesses in Water Supply and Sewerage Management recorded the lowest debt ratio of 0.5 **(Table 4.26).**

4.3.7.4 Labour productivity

Labour productivity in Utilities was UGX 89 million per year. Electricity, Gas, Steam, and Air Conditioning recorded the highest labour productivity, with UGX 144 million, followed by Remediation Activities with UGX 79 million per year. Water Supply and Sewerage Management activities had the lowest labour productivity at UGX 61 million per year **(Table 4.27).**

4.3.7.5 Capital Productivity

The overall capital productivity in Utilities was 0.2. This implies that for every UGX 1 million invested in non-current assets, the businesses generated UGX 200,000 of Value Added. Water Supply and Sewerage Management had the highest capital productivity at 2.5, followed by Remediation Activities at 1.5. Electricity, Gas, Steam and Air Conditioning Supply had the lowest capital productivity of 0.1 **(Table 4.28).**

4.4 CONSTRUCTION

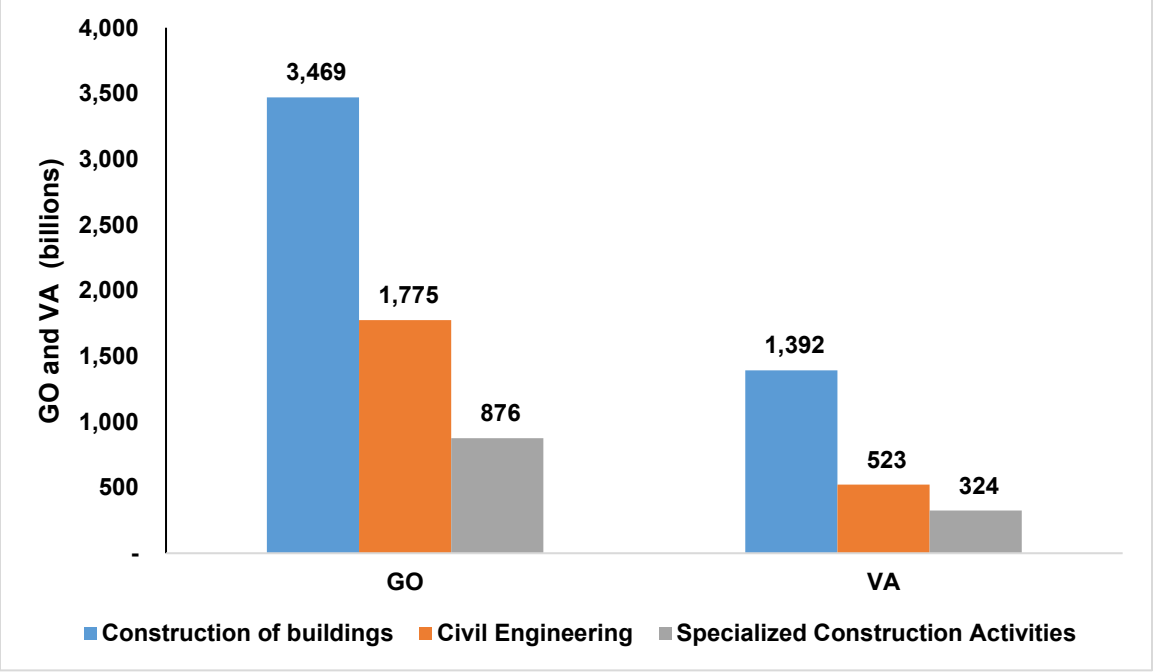
The Construction sector includes Site preparation, Building of Complete Constructions, Building Installation, Building Completion and Renting of Construction or Demolition Equipment.

4.4.1 GO and VA in Construction by Activity

The total GO in Construction was UGX 6.1 trillion while the VA was UGX 2.2 trillion. Construction of Buildings was the largest component of GO with UGX 3,468 billion (56.7%). Specialized Construction Activities with UGX 876 billion representing 14.3 percent constituted the least to GO.

Similarly, Construction of Buildings contributed the highest proportion of VA with UGX1,391 billion (62.1%) while Specialized Construction Activities contributed the least with UGX 324 billion (14.5%) **(Figure 4.19 and Table 4.29).**

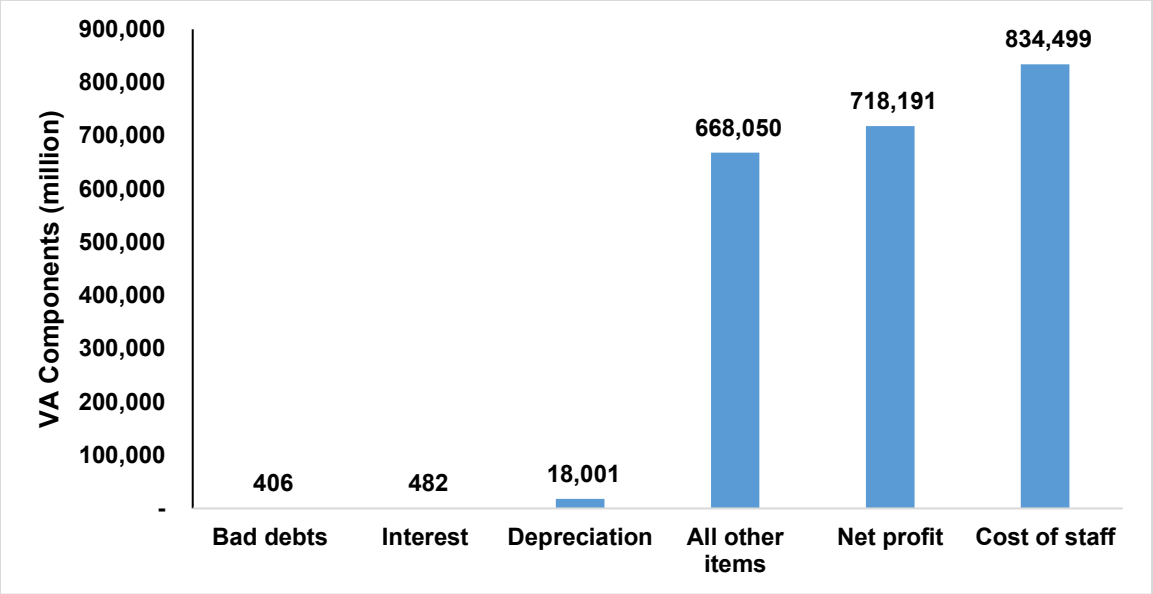
Figure 4.19: GO and VA in Construction by Activity (billion UGX)



4.4.2 Components of VA in Construction

Among the components of VA, Cost of staff constituted the largest component with UGX 834.5 billion, followed by Net profit with UGX 718.1 billion while Bad debts, was the least with 406 million **(Figure 4.20).**

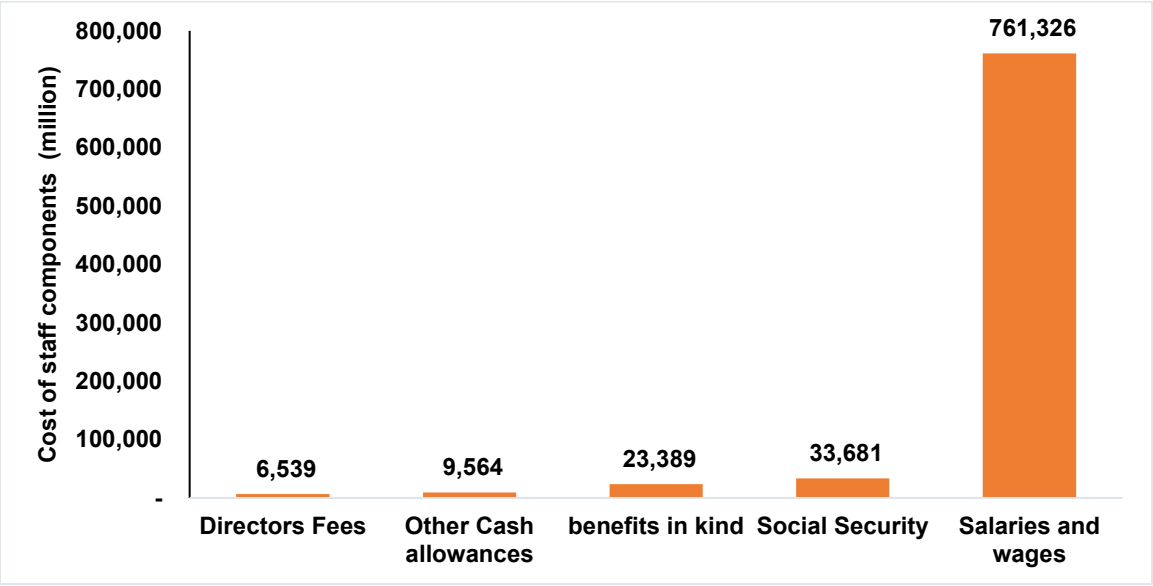
Figure 4.20: Components of VA in Construction (million UGX)



4.4.3 Cost of Staff in Construction

The total Cost of Staff in Construction was UGX 835 billion. The largest component of Cost of Staff was Salaries and Wages with UGX 761 billion representing 91.2 percent of the total cost of staff. Directors' Fees was the smallest component with 6.5 billion **(Figure 4.21).**

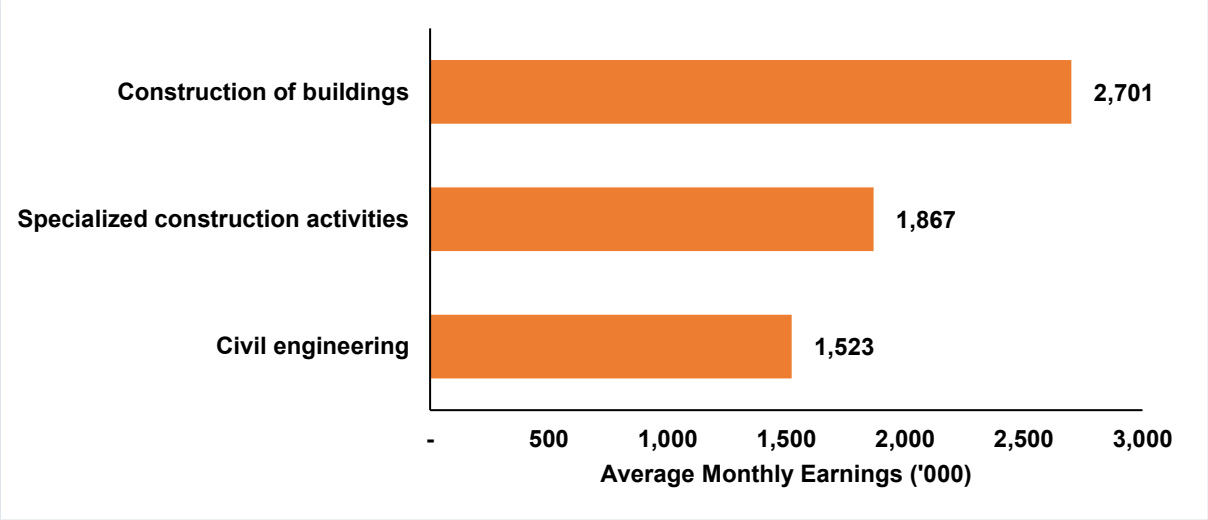
Figure 4.21: Components of Cost of Staff in Construction (million UGX)



4.4.4 Average Monthly Earnings

The average monthly earning in construction was UGX 2.2 million. Employees in Construction of buildings had the highest average monthly earning of UGX 2.7 million while Civil engineering had the least average monthly earning of about UGX 1.5 million **(Figure 4.22 and Table 4.30).**

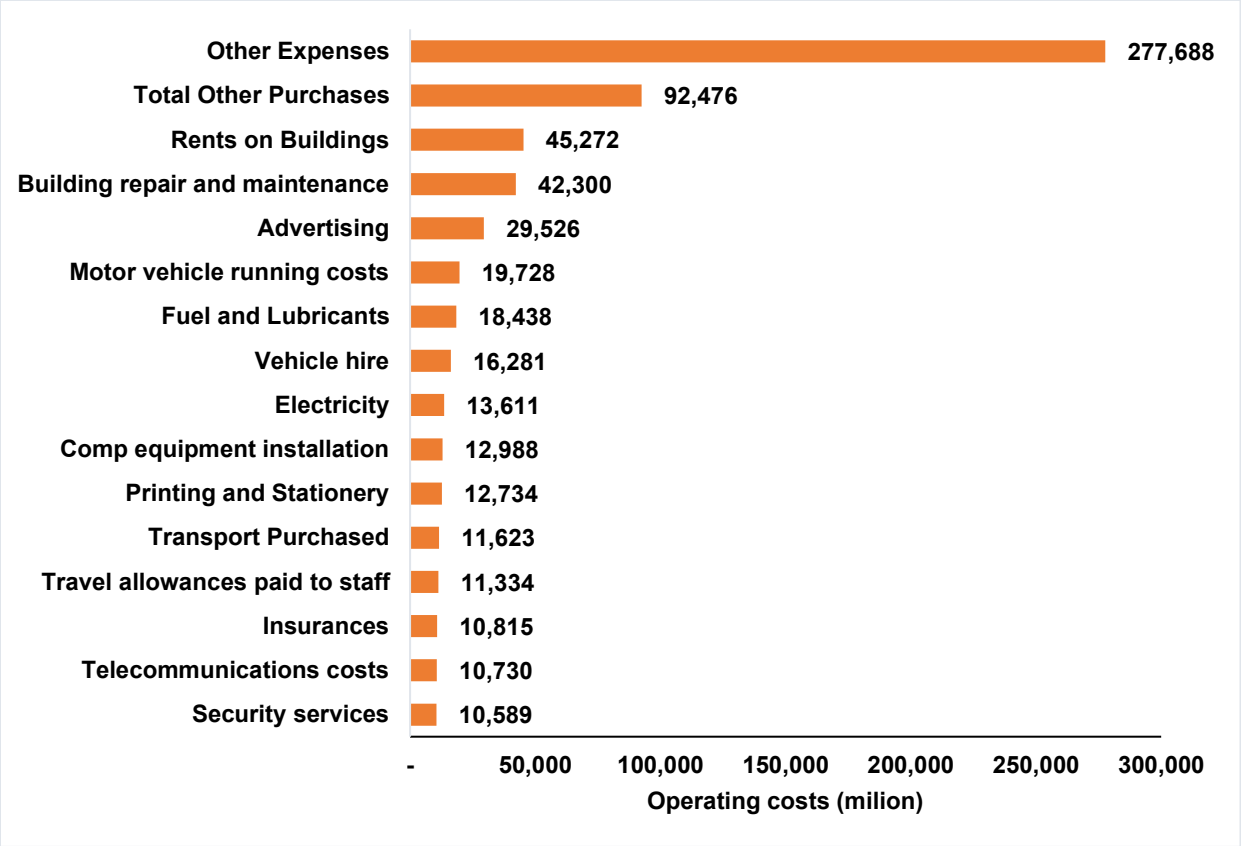
Figure 4.22: Average monthly earnings (thousand UGX)



4.4.5 Operating Costs in Construction

The total Operating Costs in Construction was UGX 636 billion. The largest component was Other Expenses with UGX 277.7 billion, followed by Rents on Buildings with UGX 45 billion while Security services were the smallest component with UGX10 billion **(Figure 4.23 and Table 4.31).**

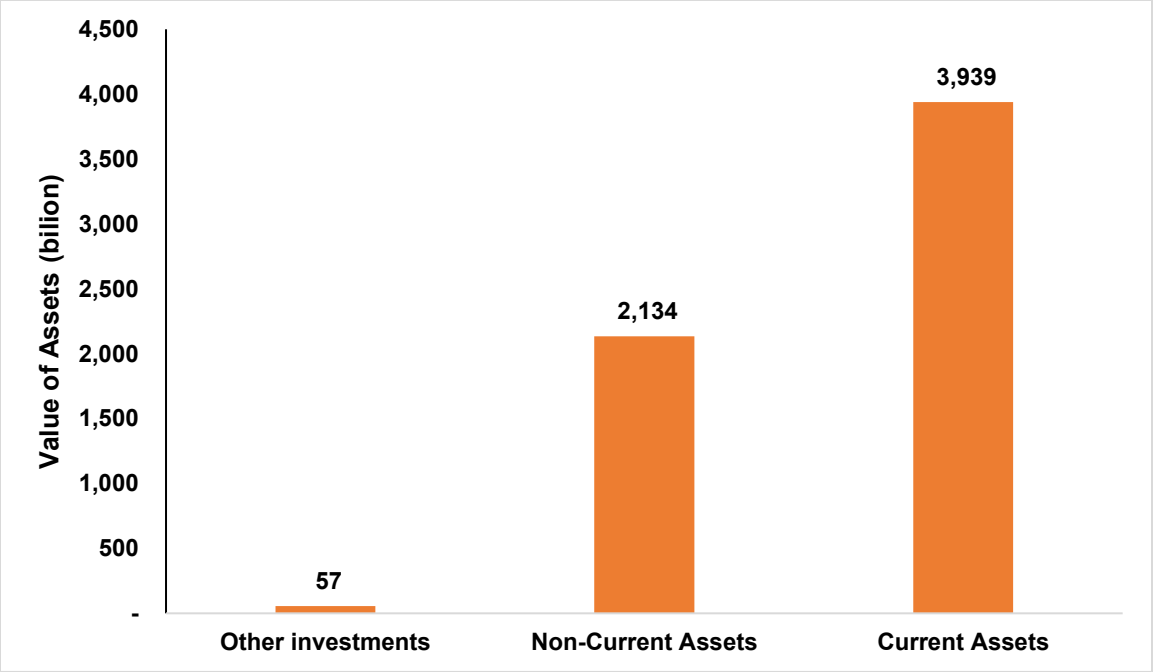
Figure 4.23: Operating Costs in Construction (million UGX)



4.4.6 Assets in Construction

The total value of Assets in Construction was UGX 6,129 billion. The value of Non-current Assets was UGX 2,133 billion, the value of Current Assets was UGX 3,939 billion while the value of Other Investments was UGX 57 billion **(Figure 4.24).**

Figure 4.24: Assets in Construction (billion UGX)



4.4.7 Performance Indicators

4.4.7.1 Liquidity Ratio

The Liquidity ratio in construction stood at 1.4, indicating adequate ability of businesses in Construction to meet their short-term liabilities. Construction of Buildings and Civil Engineering had a similar ratio of 1.4 while Specialized Construction Activities reported a ratio of 0.9 implying that current liabilities exceeded current assets **(Table 4.32).**

4.4.7.2 Profitability

The overall profitability in Construction was 11.9 percent. Specialized Construction Activities had the highest profitability of 19.3 percent, followed by Civil engineering activity with 12.9 percent while Construction of buildings had profitability of 9.6 percent **(Table 4.33).**

4.4.7.3 Debt Ratio

The overall debt ratio in construction was 0.8, indicating that the sector finances about 80 percent of assets through debt. The most indebted activity was Specialized Construction Activities with a debt ratio of 0.9 showing high reliance of businesses in the activity on debt **(Table 4.34).**

4.4.7.4 Labour productivity

The overall Labour Productivity was UGX 71 million per year. The Construction of Buildings activity had the highest Labour productivity with UGX 83 million, followed by Specialized Construction Activities with Labour productivity of UGX 67 million. The Civil Engineering activity had the least Labour productivity, with UGX 51 million per year **(Table 4.35).**

4.4.7.5 Capital Productivity

The overall capital productivity in Construction was UGX 1.0 million, with Specialized construction activities returning the highest capital productivity of UGX 1.5 million. Civil engineering returned the least capital productivity of UGX 0.6 million **(Table 4.36).**

List of Chapter Four Tables

Table 4.1: GO and VA in Mining and Quarrying (million UGX)

Table 4.2: Components of VA (million UGX)

Table 4.3: Components of Cost of Staff in Mining and Quarrying (million

Table 4.4: Average Monthly Earnings in Mining and Quarrying

Table 4.5: Total assets by Activity (million UGX)

Table 4.6: Liquidity Ratio in Mining and Quarrying

Table 4.7: Profitability Ratio in Mining and Quarrying

Table 4.8: Debt Ratio in Mining and Quarrying by Activity

Table 4.9: Labor Productivity in Mining and Quarrying

Table 4.10: Capital Productivity in Mining and Quarrying by Activity (million UGX)

Table 4.11: GO and VA in Manufacturing

Table 4.12 Components of VA in Manufacturing (million UGX)

Table 4.13: Cost of Staff in Manufacturing by Activity (million UGX)

Table 4.14: Average Monthly Earnings

Table 4.15: Operating Costs in Manufacturing (million UGX)

Table 4.16: Liquidity Ratio

Table 4.17: Profitability Ratio

Table 4.18: Debt Ratio

Table 4.19: Labour productivity ratio

Table 4.20: Capital Productivity

Table 4.21: Components of Cost of Staff in Utilities (million UGX)

Table 4.22: Monthly Average Earnings per Person in Utilities

Table 4.23: Operating Costs in Utilities (million UGX)

Table 4.24: Liquidity Ratio in Utilities

Table 4.25: Net Profit and Profitability ratio in Utilities

Table 4.26: Debt Ratio in Utilities

Table 4.27: Labour Productivity in Utilities

Table 4.28: Capital Productivity Ratios in Utilities (million UGX)

Table 4.29: GO and VA in Construction

Table 4.30: Average monthly earnings

Table 4.31: Operating Costs in Construction (million UGX)

Table 4.32: Current Ratio

Table 4.33: Profitability Ratio by Activity

Table 4.34: Debt Ratio of Construction

Table 4.35: Labour Productivity by Activity

Table 4.36: Capital Productivity

Table 4.1: GO and VA in Mining and Quarrying (million UGX)

Activity	Gross Output	Value Added	VA:GO Ratio (%)
Mining of metal ores	606,880	486,720	80.2
Other mining and quarrying	329,266	200,384	60.9
Mining support service activities	94,695	72,455	76.5
Total	**1,030,841**	**759,559**	**73.7**

Table 4.2: Components of VA (million UGX)

Activity	Depreciation	All other items	Cost of staff	Net profit	Total
Mining of metal ores	474	147,108	170,057	169,082	486,720
Other mining and quarrying	881	40,150	98,639	60,714	200,384
Mining support service activities	-	28,451	41,576	2,428	72,455
Total	**1,355**	**215,709**	**310,272**	**232,223**	**759,559**
Percentage	**0.2**	**28.4**	**40.8**	**30.6**	**100.0**

Table 4.3: Components of Cost of Staff in Mining and Quarrying (million UGX)

Components	Mining of metal ores	Other mining and quarrying	Mining support service activities	Total	%
Salaries and wages	157,454	91,323	33,573	282,350	91.0
Directors Fees	1,113	646	707	2,466	0.8
Other Cash allowances	1,669	969	1,060	3,699	1.2
Benefits in kind	3,928	2,280	2,495	8,703	2.8
Social Security	5,892	3,421	3,742	13,055	3.2
Cost of Staff	**170,057**	**98,639**	**41,576**	**310,272**	**100.0**

Table 4.4: Average Monthly Earnings in Mining and Quarrying

Activity	Total Employees	Cost of Staff (million UGX)	Average monthly earnings (UGX)
Mining of metal ores	6,009	170,057	2,358,362
Other mining and quarrying	7,821	98,639	1,051,009
Mining support service activities	445	41,576	7,785,799
Total	**14,275**	**310,272**	**1,811,280**

Table 4.5: Total assets by Activity (million UGX)

Activity	Non-current Assets	Other investments	Current Assets	Total Assets
Mining of metal ores	1,644,095	29,435	137,754	1,811,283
Other mining and quarrying	898,999	-	130,912	1,029,911
Mining support service activities	414,137	-	33,833	447,970
Total	2,957,231	29,435	302,499	3,289,165

Table 4.6: Liquidity Ratio

Activity	Current Assets	Current Liabilities	Liquidity Ratio
Mining of metal ores	137,754	94,719	1.5
Other mining and quarrying	130,912	128,844	1.0
Mining support service activities	33,833	107,693	0.3
Total	**302,499**	**331,255**	**0.9**

Table 4.7: Profitability Ratio in Mining and Quarrying

Activity	Net Profit (million UGX)	Total Income (million UGX)	Ratio (%)
Mining of metal ores	169,082	402,823	42.0
Other mining and quarrying	61,714	224,844	27.4
Mining support service activities	1,427	2,428	58.8
Total	**232,223**	**630,095**	**36.9**

Table 4.8: Debt Ratio in Mining and Quarrying by Activity

Activity	Total liabilities (Million UGX)	Total Assets (Million UGX)	Debt Ratio
Mining of metal ores	118,343	1,811,283	0.1
Other mining and quarrying	124,991	1,029,911	0.1
Mining support service activities	115,813	447,970	0.3
Total	**359,147**	**3,289,165**	**0.1**

Table 4.9: Labor Productivity in Mining and Quarrying sector

Activity	Total VA (million UGX)	Total Employees	Labor Productivity (million UGX)
Mining of metal ores	486,720	6,009	81.0
Other mining and quarrying	200,384	7,821	25.6
Mining support service activities	72,455	445	162.8
Total	**759,559**	**14,275**	**53.2**

Table 4.10: Capital Productivity in Mining and Quarrying by Activity (million UGX)

Activity	VA	Non-Current assets	Capital productivity
Mining of metal ores	486,720	1,644,095	0.3
Other mining and quarrying	200,384	898,999	0.2
Mining support service activities	72,455	414,137	0.2
Total	**759,559**	**2,957,231**	**0.3**

Table 4.11: GO and VA in Manufacturing

Activity	GO (million UGX)	%	VA (million UGX)	%	VA/GO Ratio
Food Processing	**9,984,861**	**52.0**	**5,779,221**	**53.4**	**0.6**
Processing and preserving of meat	256,283	1.3	70,922	0.7	0.3
Processing and preserving of fish, crustaceans and molluscs	296,147	1.5	97,171	0.9	0.3
Manufacture of vegetable and animal oils and fats	1,335,088	6.9	1,070,502	9.9	0.8
Manufacture of grain mill products	2,523,067	13.1	1,564,949	14.5	0.6
Manufacture of bakery products	733,995	3.8	324,108	3.0	0.4
Manufacture of sugar	554,036	2.9	223,143	2.1	0.4
Coffee Processing	955,514	5.0	276,893	2.6	0.3
Tea Processing	93,487	0.5	37,810	0.3	0.4
Manufacture of other food products	527,897	2.7	273,694	2.5	0.5
Manufacture of prepared animal feeds	67,171	0.3	41,259	0.4	0.6
Manufacture of Beer and Spirits	1,411,007	7.3	956,049	8.8	0.7
Manufacture of Soft drinks and Mineral Water	953,400	5.0	685,407	6.3	0.7
Manufacture of tobacco products	277,770	1.4	157,315	1.5	0.6
Other Manufacturing	**9,228,218**	**48.0**	**5,045,025**	**46.6**	**0.5**
Manufacture of Textiles and Wearing Apparel	1,390,029	7.2	868,320	8.0	0.6
Manufacture of Leather and Related Products	119,609	0.6	51,230	0.5	0.4
Manufacture of footwear	176,586	0.9	38,885	0.4	0.2
Manufacture of Wood & Products of Wood	459,767	2.4	310,091	2.9	0.7
Manufacture of Paper Products	481,075	2.5	240,622	2.2	0.5
Printing and reproduction of recorded media	369,494	1.9	179,536	1.7	0.5
Manufacture of chemicals and chemical products	804,304	4.2	521,344	4.8	0.6
Manufacture of rubber and plastics products	1,469,154	7.6	457,155	4.2	0.3
Manufacture of fabricated metal products	2,135,389	11.1	1,404,383	13.0	0.7
Manufacture of furniture & Mattresses	184,769	1.0	105,048	1.0	0.6
Other manufacturing	1,638,043	8.5	868,411	8.0	0.5
Total	**19,213,079**	**100.0**	**10,824,245**	**100.0**	**0.6**

Table 4.12 Components of VA in Manufacturing (million UGX)

	Depreciation	Interest	Bad debts	Other items	Cost of staff	Net profit
Food Processing	**232,249**	**5,041**	**4,481**	**1,020,005**	**1,197,979**	**3,319,466**
Processing and preserving of meat	689	-	-	14,717	29,227	26,289
Processing and preserving of fish, crustaceans and molluscs	4,143	-	-	30,523	19,570	42,934
Manufacture of vegetable and animal oils and fats	23,016	-	-	62,485	30,138	954,864
Manufacture of grain mill products	86,810	306	-	75,812	345,594	1,056,427
Manufacture of bakery products	62,964	2,632	-	25,321	54,121	179,071
Manufacture of sugar	17	16	-	27,264	161,377	34,468
Coffee Processing	29,602	-3,618	4,320	2,802	78,607	165,179
Tea Processing	2,853	1,673	-	6,260	3,477	23,547
Manufacture of other food products	5,554	1,200	-	64,839	72,802	129,298
Manufacture of prepared animal feeds	5,658	-	-	659	7,226	27,716
Manufacture of Beer and Spirits	507	-	96	325,877	276,781	352,788
Manufacture of Soft drinks and Mineral Water	9,022	2,830	24	373,621	104,385	195,524
Manufacture of tobacco products	1,415	-	40	9,825	14,674	131,361
Other Manufacturing	**168,899**	**36,700**	**3,131**	**544,407**	**1,362,629**	**2,929,258**
Manufacture of Textiles and Wearing Apparel	43,554	8,906	237	24,112	268,377	523,134
Manufacture of Leather and Related Products	1,041	-	-	9,118	7,003	34,068
Manufacture of footwear	2,077	140	-	2,438	2,712	31,517
Manufacture of Wood & Products of Wood	14,280	-100	119	8,818	82,786	204,187
Manufacture of Paper Products	4,283	7,140	38	15,624	48,422	165,115
Printing and reproduction of recorded media	8,465	407	80	33,485	54,482	82,617
Manufacture of chemicals and chemical products	3,018	1,365	266	142,894	108,256	265,544
Manufacture of rubber and plastics products	42,917	17,768	2,307	46,285	144,587	203,291
Manufacture of fabricated metal products	30,986	1,055	60	41,277	336,642	994,363
Manufacture of furniture & Mattresses	1,406	-	22	6,903	35,793	60,924
Other manufacturing	16,873	19	-	213,454	273,569	364,497
Total	**401,149**	**41,740**	**7,612**	**1,564,412**	**2,560,608**	**6,248,725**

Table 4.13: Cost of Staff in Manufacturing by Activity (million UGX)

Activity	Salaries & wages	Directors Fees	Total Other Cash allowances	Total benefits in kind	Total Social Security	Total
Food Processing	**1,035,921**	**19,753**	**20,104**	**53,442**	**68,759**	**1,197,979**
Processing and preserving of meat	24,401	426	639	1,504	2,257	29,227
Processing and preserving of fish, crustaceans and molluscs	16,342	285	428	1,006	1,509	19,570
Manufacture of vegetable and animal oils and fats	25,197	434	652	1,541	2,314	30,138
Manufacture of grain mill products	332,586	2,657	1,224	4,443	4,684	345,594
Manufacture of bakery products	43,433	3,637	1,807	3,257	1,986	54,121
Manufacture of sugar	130,767	2,694	4,081	9,508	14,327	161,377
Coffee Processing	74,417	1,937	-	655	1,598	78,607
Tea Processing	1,061	222	342	1,034	819	3,477
Manufacture of other food products	59,442	884	1,417	6,104	4,955	72,802
Manufacture of prepared animal feeds	7,030	17	26	61	92	7,226
Manufacture of Beer and Spirits	223,587	4,698	7,047	16,580	24,870	276,781
Manufacture of Soft drinks and Mineral Water	86,073	1,686	2,180	6,021	8,425	104,385
Manufacture of tobacco products	11,585	175	262	1,727	925	14,674
Other Manufacturing	**1,202,964**	**21,578**	**16,813**	**52,168**	**69,106**	**1,362,629**
Manufacture of Textiles and Wearing Apparel	259,857	513	1,044	3,108	3,856	268,377
Manufacture of Leather and Related Products	5,856	84	138	295	631	7,003
Manufacture of footwear	2,437	42	21	72	140	2,712
Manufacture of Wood & Products of Wood	80,203	210	316	863	1,194	82,786
Manufacture of Paper Products	38,874	1,081	1,797	3,011	3,660	48,422
Printing and reproduction of recorded media	48,119	783	450	2,544	2,586	54,482
Manufacture of chemicals and chemical products	87,092	2,143	2,599	6,763	9,658	108,256
Manufacture of rubber and plastics products	112,310	9,207	812	11,200	11,058	144,587
Manufacture of fabricated metal products	312,311	2,838	2,718	7,523	11,253	336,642
Manufacture of furniture & Mattresses	32,814	263	395	928	1,393	35,793
Other manufacturing	223,091	4,414	6,524	15,860	23,680	273,569
Total	**2,238,886**	**41,331**	**36,916**	**105,609**	**137,866**	**2,560,608**
%	**87.4**	**1.6**	**1.4**	**4.1**	**5.4**	**100.0**

Table 4.14: Average Monthly Earnings

Activity	Total Employees	Total Cost of Staff (million UGX)	Average Monthly Earnings (UGX)
Food Processing	**94,191**	**1,197,979**	**1,059,885**
Processing and preserving of meat	3,359	29,227	725,098
Processing and preserving of fish, crustaceans and molluscs	3,167	19,570	514,944
Manufacture of vegetable and animal oils and fats	5,009	30,138	501,403
Manufacture of grain mill products	23,419	345,594	1,229,748
Manufacture of bakery products	7,302	54,121	617,649
Manufacture of sugar	14,502	161,377	927,327
Coffee Processing	3,750	78,607	1,746,828
Tea Processing	2,153	3,477	134,591
Manufacture of other food products	6,934	72,802	874,941
Manufacture of prepared animal feeds	5,206	7,226	115,664
Manufacture of Beer and Spirits	11,667	276,781	1,976,951
Manufacture of Soft drinks and Mineral Water	4,877	104,385	1,783,623
Manufacture of tobacco products	2,846	14,674	429,660
Other Manufacturing	**151,040**	**1,362,629**	**751,803**
Manufacture of Textiles and Wearing Apparel	46,516	268,377	480,797
Manufacture of Leather and Related Products	2,425	7,003	240,646
Manufacture of footwear	1,360	2,712	166,168
Manufacture of Wood & Products of Wood	10,065	82,786	685,425
Manufacture of Paper Products	4,500	48,422	896,701
Printing and reproduction of recorded media	5,662	54,482	801,866
Manufacture of chemicals and chemical products	9,078	108,256	993,756
Manufacture of rubber and plastics products	17,439	144,587	690,918
Manufacture of fabricated metal products	31,810	336,642	881,909
Manufacture of furniture & Mattresses	4,187	35,793	712,380
Other manufacturing	17,998	273,569	1,266,666
Total	**245,231**	**2,560,608**	**870,135**

Table 4.15: Operating Costs in Manufacturing (million UGX)

Operating Cost	Food Processing	Other Manufacturing	Total	%
Motor vehicle running costs	194,316	279,516	473,833	14.7
Office Expenses other	203,772	164,810	368,582	11.4
Total Other Purchases	165,262	172,687	337,948	10.5
Rents on Buildings	92,215	106,687	198,902	6.2
Water and Sewerage Charges	38,531	157,347	195,878	6.1
Building repair and maintenance	74,118	73,573	147,692	4.6
Vehicle hire	64,632	78,782	143,414	4.4
Security services	72,455	65,705	138,160	4.3
Electricity	45,790	89,672	135,462	4.2
Advertising	60,614	52,364	112,978	3.5
Equipment hire	14,558	52,616	67,174	2.1
Other Operating Costs	451,513	451,315	902,828	28.0
Total Operating Cost	**1,477,778**	**1,745,073**	**3,222,851**	**100.0**

Table 4.16: Liquidity Ratio

Activity	Current Assets (million UGX)	Current Liabilities (million UGX)	Liquidity Ratio
Food Processing	**3,726,708**	**3,354,285**	**1.1**
Processing and preserving of meat	103,673	77,942	1.3
Processing and preserving of fish, crustaceans and molluscs	87,133	49,052	1.8
Manufacture of vegetable and animal oils and fats	422,955	349,694	1.2
Manufacture of grain mill products	731,668	770,016	1.0
Manufacture of bakery products	260,600	523,735	0.5
Manufacture of sugar	463,146	445,560	1.0
Coffee Processing	502,796	354,673	1.4
Tea Processing	31,347	16,658	1.9
Manufacture of other food products	319,960	205,350	1.6
Manufacture of prepared animal feeds	24,951	47,869	0.5
Manufacture of Beer and Spirits	273,657	134,967	2.0
Manufacture of Soft drinks and Mineral Water	368,856	309,511	1.2
Manufacture of tobacco products	135,965	69,258	2.0
Other Manufacturing	**5,316,849**	**2,933,070**	**1.8**
Manufacture of Textiles and Wearing Apparel	269,728	389,821	0.7
Manufacture of Leather and Related Products	61,793	15,562	4.0
Manufacture of footwear	37,053	20,512	1.8
Manufacture of Wood & Products of Wood	154,000	159,876	1.0
Manufacture of Paper Products	382,193	156,938	2.4
Printing and reproduction of recorded media	176,165	77,420	2.3
Manufacture of chemicals and chemical products	862,775	341,689	2.5
Manufacture of rubber and plastics products	638,870	298,251	2.1
Manufacture of fabricated metal products	1,238,492	744,458	1.7
Manufacture of furniture & Mattresses	69,154	39,082	1.8
Other manufacturing	1,426,625	689,460	2.1
Total	**9,043,557**	**6,287,355**	**1.4**

Table 4.17: Profitability Ratio

Activity	Net profit (million UGX)	Total Income (million UGX)	Profitability Ratio (%)
Food Processing	**3,319,466**	**17,624,887**	**18.8**
Processing and preserving of meat	26,289	1,157,998	2.3
Processing and preserving of fish, crustaceans and molluscs	42,934	2,387,324	1.8
Manufacture of vegetable and animal oils and fats	954,864	2,293,998	41.6
Manufacture of grain mill products	1,056,427	2,841,127	37.2
Manufacture of bakery products	179,071	962,669	18.6
Manufacture of sugar	34,468	1,281,787	2.7
Coffee Processing	165,179	810,378	20.4
Tea Processing	23,547	79,583	29.6
Manufacture of other food products	129,298	1,402,818	9.2
Manufacture of prepared animal feeds	27,716	68,378	40.5
Manufacture of Beer and Spirits	352,788	2,507,285	14.1
Manufacture of Soft drinks and Mineral Water	195,524	1,563,967	12.5
Manufacture of tobacco products	131,361	267,576	49.1
Other Manufacturing	**2,929,258**	**17,375,146**	**16.9**
Manufacture of Textiles and Wearing Apparel	523,134	1,381,585	37.9
Manufacture of Leather and Related Products	34,068	224,164	15.2
Manufacture of footwear	31,517	149,343	21.1
Manufacture of Wood & Products of Wood	204,187	519,351	39.3
Manufacture of Paper Products	165,115	784,039	21.1
Printing and reproduction of recorded media	82,617	455,863	18.1
Manufacture of chemicals and chemical products	265,544	2,441,294	10.9
Manufacture of rubber and plastics products	203,291	1,951,620	10.4
Manufacture of fabricated metal products	994,363	4,627,161	21.5
Manufacture of furniture & Mattresses	60,924	289,149	21.1
Other manufacturing	364,497	4,551,578	8
Total	**6,248,725**	**35,000,033**	**17.9**

Table 4.18: Debt Ratio

Activity	Total Liability (million UGX)	Total Assets (million UGX)	Debt Ratio
Food Processing	**4,113,104**	**11,807,125**	**0.3**
Processing and preserving of meat	73,220	783,044	0.1
Processing and preserving of fish, crustaceans and molluscs	69,532	249,452	0.3
Manufacture of vegetable and animal oils and fats	244,983	761,345	0.3
Manufacture of grain mill products	799,720	1,722,649	0.5
Manufacture of bakery products	128,712	851,300	0.2
Manufacture of sugar	1,027,087	2,607,420	0.4
Coffee Processing	248,362	755,853	0.3
Tea Processing	53,969	98,126	0.5
Manufacture of other food products	443,289	959,663	0.5
Manufacture of prepared animal feeds	6,293	66,259	0.1
Manufacture of Beer and Spirits	401,104	1,617,146	0.2
Manufacture of Soft drinks and Mineral Water	531,027	1,172,040	0.5
Manufacture of tobacco products	85,806	162,829	0.5
Other Manufacturing	**5,281,565**	**11,033,172**	**0.5**
Manufacture of Textiles and Wearing Apparel	295,472	972,754	0.3
Manufacture of Leather and Related Products	117,301	149,686	0.8
Manufacture of footwear	27,569	65,931	0.4
Manufacture of Wood & Products of Wood	114,732	475,605	0.2
Manufacture of Paper Products	347,444	688,047	0.5
Printing and reproduction of recorded media	128,183	290,794	0.4
Manufacture of chemicals and chemical products	688,067	1,480,935	0.5
Manufacture of rubber and plastics products	983,867	1,289,667	0.8
Manufacture of fabricated metal products	1,029,460	2,547,266	0.4
Manufacture of furniture & Mattresses	83,776	162,379	0.5
Other manufacturing	1,465,693	2,910,110	0.5
Total	**9,394,669**	**22,840,297**	**0.4**

Table 4.19: Labour productivity ratio

Activity	Employment	VA (million UGX)	Labour Productivity (million UGX)
Food Processing	**82,489**	**5,779,221**	**70.1**
Processing and preserving of meat	1,359	70,922	52.2
Processing and preserving of fish, crustaceans and molluscs	667	97,171	145.6
Manufacture of vegetable and animal oils and fats	6,508	1,070,502	164.5
Manufacture of grain mill products	20,419	1,564,949	76.6
Manufacture of bakery products	7,301	324,108	44.4
Manufacture of sugar	24,502	223,143	9.1
Coffee Processing	2,750	276,893	100.7
Tea Processing	253	37,810	149.3
Manufacture of other food products	7,934	273,694	34.5
Manufacture of prepared animal feeds	505	41,259	81.6
Manufacture of Beer and Spirits	3,567	956,049	268.0
Manufacture of Soft drinks and Mineral Water	5,876	685,407	116.6
Manufacture of tobacco products	845	157,315	186.1
Other Manufacturing	**162,742**	**5,045,025**	**31.0**
Manufacture of Textiles and Wearing Apparel	66,517	868,320	13.1
Manufacture of Leather and Related Products	425	51,230	120.6
Manufacture of footwear	1,254	38,885	31.0
Manufacture of Wood & Products of Wood	11,066	310,091	28.0
Manufacture of Paper Products	4,500	240,622	53.5
Printing and reproduction of recorded media	5,662	179,536	31.7
Manufacture of chemicals and chemical products	9,078	521,344	57.4
Manufacture of rubber and plastics products	18,439	457,155	24.8
Manufacture of fabricated metal products	31,310	1,404,383	44.9
Manufacture of furniture & Mattresses	3,187	105,048	33.0
Other manufacturing	11,305	868,411	76.8
Total	**245,231**	**10,824,245**	**44.1**

Table 4.20: Capital Productivity

Activity	VA (million UGX)	Non-Current assets (million UGX)	Capital Productivity Ratio
Food Processing	**5,779,221**	**7,989,431**	**0.7**
Processing and preserving of meat	70,922	679,372	0.1
Processing and preserving of fish, crustaceans and molluscs	97,171	162,319	0.6
Manufacture of vegetable and animal oils and fats	1,070,502	325,298	3.3
Manufacture of grain mill products	1,564,949	985,163	1.6
Manufacture of bakery products	324,108	585,117	0.6
Manufacture of sugar	223,143	2,143,664	0.1
Coffee Processing	276,893	241,058	1.1
Tea Processing	37,810	34,388	1.1
Manufacture of other food products	273,694	624,480	0.4
Manufacture of prepared animal feeds	41,259	41,308	1.0
Manufacture of Beer and Spirits	956,049	1,342,415	0.7
Manufacture of Soft drinks and Mineral Water	685,407	797,984	0.9
Manufacture of tobacco products	157,315	26,864	5.9
Other Manufacturing	**5,045,025**	**5,234,769**	**1.0**
Manufacture of Textiles and Wearing Apparel	868,320	667,470	1.3
Manufacture of Leather and Related Products	51,230	89,256	0.6
Manufacture of footwear	38,885	25,086	1.6
Manufacture of Wood & Products of Wood	310,091	321,591	1.0
Manufacture of Paper Products	240,622	236,054	1.0
Printing and reproduction of recorded media	179,536	103,270	1.7
Manufacture of chemicals and chemical products	521,344	612,465	0.9
Manufacture of rubber and plastics products	457,155	636,257	0.7
Manufacture of fabricated metal products	1,404,383	979,595	1.4
Manufacture of furniture & Mattresses	105,048	92,724	1.1
Other manufacturing	868,411	1,470,999	0.6
Total	**10,824,245**	**13,224,200**	**0.8**

Table 4.21: Components of Cost of Staff in Utilities (million UGX)

Cost of Staff	Water Supply and Sewerage Management	Waste Collection and Management	Remediation Activities	Electricity, Gas, Steam, AC	Total	Percent
Salaries and wages	638,672	41,194	37,815	533,887	1,251,568	89.8
Directors' Fees	4,618	600	450	6,347	12,015	0.9
Other Cash allowances	8,524	900	676	9,532	19,632	1.4
Benefits in kind	18,614	2,117	1,590	22,444	44,765	3.2
Social Security	26,044	3,176	2,385	33,581	65,185	4.7
Total	**696,471**	**47,987**	**42,916**	**605,791**	**1,393,165**	**100**
Percent	**50.0**	**3.4**	**3.1**	**43.5**	**100**	

Table 4.22: Monthly Average Earnings per Person in Utilities

Activity	Females	Males	Total employment	Cost of staff (million UGX)	Monthly average earnings (UGX)
Water Supply and Sewerage management	4,429	10,031	14,460	696,471	4,013,781
Waste Collection and management	343	870	1,213	47,987	3,297,546
Remediation Activities	383	913	1,296	42,916	2,759,893
Electricity, Gas, Steam, AC	2,399	5,679	8,078	605,791	6,249,294
Total	**7,554**	**17,493**	**25,047**	**1,393,165**	**4,635,235**

Table 4.23: Operating Costs in Utilities (million UGX)

Expenses	Water Supply & Sewerage management	Waste Collection and management	Remediation Activities	Electricity, Gas, Steam, AC	Operating Costs	%
Other purchases	164,086	16,023	8,816	133,646	322,572	31.9
Electricity	10,448	652	493	7,430	19,024	1.9
Motor vehicle running costs	74,154	7,478	1,392	21,351	104,374	10.3
Telecommunications cost	14,673	675	441	6,603	22,392	2.2
Rent of land & Building	41,827	2,593	1,962	29,393	75,774	7.5
Repair & Maintenance	40,331	2,007	1,519	22,866	66,723	6.6
Advertising	19,921	1,670	1,262	18,898	41,752	4.1
Office Expenses	80,245	6,920	5,237	78,201	170,602	16.9
Printing & Stationary	11,800	673	510	7,665	20,648	2.0
Fees (Consultations, Auditors & legal)	56,296	1,474	1,115	16,785	75,670	7.5
Training & Education, R&D	38,215	622	773	7,143	46,455	4.6
Transport purchased, Travel allowances paid	28,145	1,236	936	14,253	44,570	4.4
Total Operating Costs	**580,140**	**42,024**	**24,156**	**364,233**	**1,010,555**	**100.0**
Percent	**57.4**	**4.2**	**2.4**	**36.0**	**100.0**	

Table 4.24: Liquidity Ratio in Utilities

Activity	Current Assets (million UGX)	Current liabilities (million UGX)	Liquidity ratio
Water Supply and Sewerage management	776,762	433,243	**1.8**
Waste Collection and management	6,532	23,398	**0.3**
Remediation Activities	145,852	94,821	**1.5**
Electricity, Gas, Steam, AC	1,752,354	1,155,892	**1.5**
Total	**2,681,501**	**1,707,354**	**1.6**

Table 4.25: Net Profit and Profitability ratio in Utilities

Activity	Net profit (million UGX)	Total Income (million UGX)	Profitability Ratio (%)
Waste Collection and management	27,316	138,505	19.7
Water Supply and Sewerage management	151,084	2,193,681	6.9
Remediation Activities	50,021	670,495	7.5
Electricity, Gas, Steam, AC	282,777	2,868,158	9.9
Total	**511,198**	**5,870,839**	**8.7**

Table 4.26: Debt Ratio in Utilities

Activity	Total liabilities (million UGX)	Total Assets (million UGX)	Debt Ratio (%)
Water Supply and Sewerage Management	546,214	1,151,957	47.4
Waste Collection and Management	112,489	162,336	69.3
Remediation Activities	222,062	212,902	104.3
Electricity, Gas, Steam, AC	7,436,970	11,897,009	62.5
Total	**8,317,736**	**13,424,208**	**62.0**

Table 4.27: Labour Productivity in Utilities

Activity	Number of Employees	VA (million UGX)	Labour Productivity Ratio (million UGX)
Water Supply and Sewerage Management	14,460	879,760	61
Waste Collection and Management	1,213	79,961	66
Remediation Activities	1,296	101,778	79
Electricity, Gas, Steam, AC	8,078	1,164,634	144
Total	**25,047**	**2,226,133**	**89**

Table 4.28: Capital Productivity Ratios in Utilities (million UGX)

Activity	VA (million UGX)	Non-Current assets (million UGX)	Capital productivity Ratio
Water Supply and Sewerage Mgt	879,760	349,904	2.5
Waste Collection and Mgt	79,960	155,803	0.5
Remediation Activities	101,778	67,049	1.5
Electricity, Gas, Steam, AC	1,164,634	10,060,814	0.1
Total	**2,226,133**	**10,633,570**	**0.2**

Table 4.29: GO and VA in Construction

Activity	GO (million UGX)	GO (%)	VA (million UGX)	VA (%)
Construction of buildings	3,468,667	56.7	1,391,815	62.1
Civil Engineering	1,774,898	29.0	523,323	23.4
Specialized Construction Activities	876,360	14.3	324,490	14.5
Total	**6,119,924**	**100.0**	**2,239,628**	**100.0**

Table 4.30: Average monthly earnings

Activity	Cost of staff (million UGX)	Total Employees	Average Monthly Earning (UGX)
Construction of buildings	540,968	16,692	2,700,798
Civil engineering	184,452	10,094	1,522,829
Specialized construction activities	109,079	4,869	1,867,069
Total	**834,499**	**31,654**	**2,196,938**

Table 4.31: Operating Costs in Construction (million UGX)

Cost	Construction of buildings	Civil engineering	Specialized construction activities	Total	%
Electricity	6,058	6,144	1,410	13,611	2.1
Motor vehicle running costs	5,813	9,494	4,420	19,728	3.1
Fuel and Lubricants	13,220	4,381	837	18,438	2.9
Vehicle hire	7,652	6,035	2,594	16,281	2.6
Transport Purchased	5,547	5,362	713	11,623	1.8
Travel allowances paid to staff	5,271	5,354	710	11,334	1.8
Insurances	5,185	5,082	548	10,815	1.7
Telecommunications costs	4,863	5,129	738	10,730	1.7
Rents on Buildings	20,772	21,587	2,913	45,272	7.1
Building repair and maintenance	22,805	17,222	2,272	42,300	6.6
Comp equipment installation	5,925	6,231	832	12,988	2.0
Security services	5,038	4,876	675	10,589	1.7
Advertising	13,435	14,193	1,897	29,526	4.6
Printing and Stationery	5,791	6,171	772	12,734	2.0
Total Other Purchases	39,692	47,421	5,364	92,476	14.5
Other Expenses	124,449	129,276	23,963	277,688	43.7
Total Operating Costs	**291,516**	**293,958**	**50,658**	**636,133**	**100.0**

Table 4.32: Current Ratio

Activity	Total current Assets (million UGX)	Current Liabilities (million UGX)	Current Ratio
Construction of buildings	2,461,505	1,724,138	1.4
Civil engineering	1,308,032	912,152	1.4
Specialized construction activities	226,245	254,927	0.9
Total	**3,995,782**	**2,891,217**	**1.4**

Table 4.33: Profitability Ratio by Activity

Activity	Net Profit (million UGX)	Total Income (million UGX)	%
Construction of buildings	328,038	3,412,269	9.6
Civil engineering	229,155	1,770,521	12.9
Specialized construction activities	160,998	833,639	19.3
Total	**718,191**	**6,016,429**	**11.9**

Table 4.34: Debt Ratio of Construction

Activity	Total Liabilities (Millions UGX)	Total Assets (Millions UGX	Ratio
Construction of buildings	2,835,619	3,569,773	0.8
Civil engineering	1,573,572	2,121,811	0.7
Specialized construction activities	387,971	437,852	0.9
Total	**4,797,161**	**6,129,436**	**0.8**

Table 4.35: Labour Productivity by Activity

Activity	VA (million UGX)	Employees	Labour Productivity (million UGX)
Construction of buildings	1,391,815	16,692	83.4
Civil engineering	523,323	10,094	51.8
Specialized construction activities	324,490	4,869	66.7
Total	**2,239,628**	**31,654**	**70.8**

Table 4.36: Capital Productivity

Activity	VA (million UGX)	Non-Current assets (million UGX)	Capital productivity (million UGX)
Construction of buildings	1,391,815	1,108,268	1.3
Civil engineering	523,323	813,779	0.6
Specialized construction activities	324,490	211,607	1.5
Total	**2,239,628**	**2,133,654**	**1.0**

CHAPTER FIVE: SERVICES

Key Findings

- Gross Output in the Service sector was UGX 57,031 billion.
- Value Added in the Services sector was UGX 39,520 billion.
- The total operating costs in the trade sector were UGX 2,763 billion.
- The total Assets in the Services sector was UGX 116,043 billion.
- The total Net Profit in the Service sector was UGX 15,664 billion.
- Labour Productivity in the Services sector was UGX 16.2 million per year.

This chapter presents findings on Trade, Transport and Storage, Accommodation and food services, Information and communication, Financial and Insurance activities, Real Estate activities, Education, Human Health and Social work activities and Recreation & Personal Services. The findings include indicators on GO, VA, IC, Cost of Staff, Average earnings, operating costs, assets and liabilities, and performance indicators such as Labour productivity, capital productivity, profitability, liquidity ratio and debt ratio.

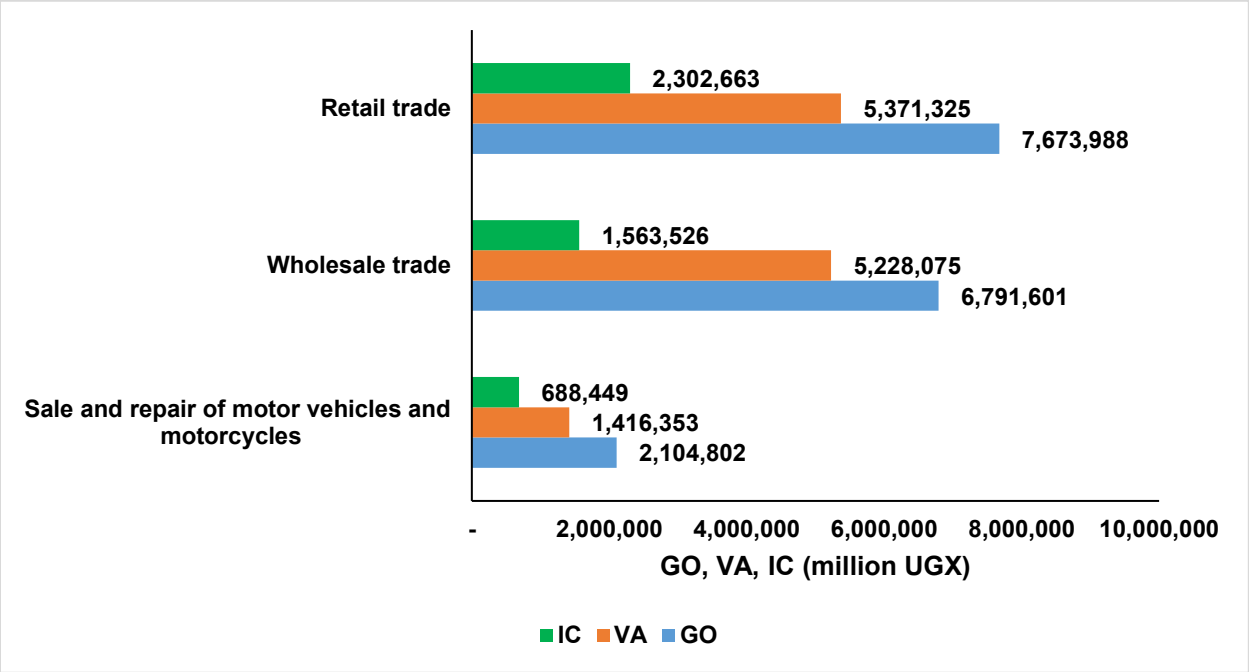
5.1 TRADE

Trade refers to the buying and re-sale (sale without transformation) of new and used goods. The findings presented include Wholesale Trade, Retail trade and Sale and repair of motor vehicles and motorcycles.

5.1.1 GO, VA and IC in Trade

The total GO in Trade was UGX 16,570 billion and total VA was UGX 12,016 billion. Retail trade registered the highest GO of UGX 7,674 billion and highest VA of 5,371 billion. Sale and repair of motor vehicles and motorcycles recorded the lowest GO of UGX 2,105 billion and lowest VA of UGX 1,416 billion **(Figure 5.1, Table 5.1).**

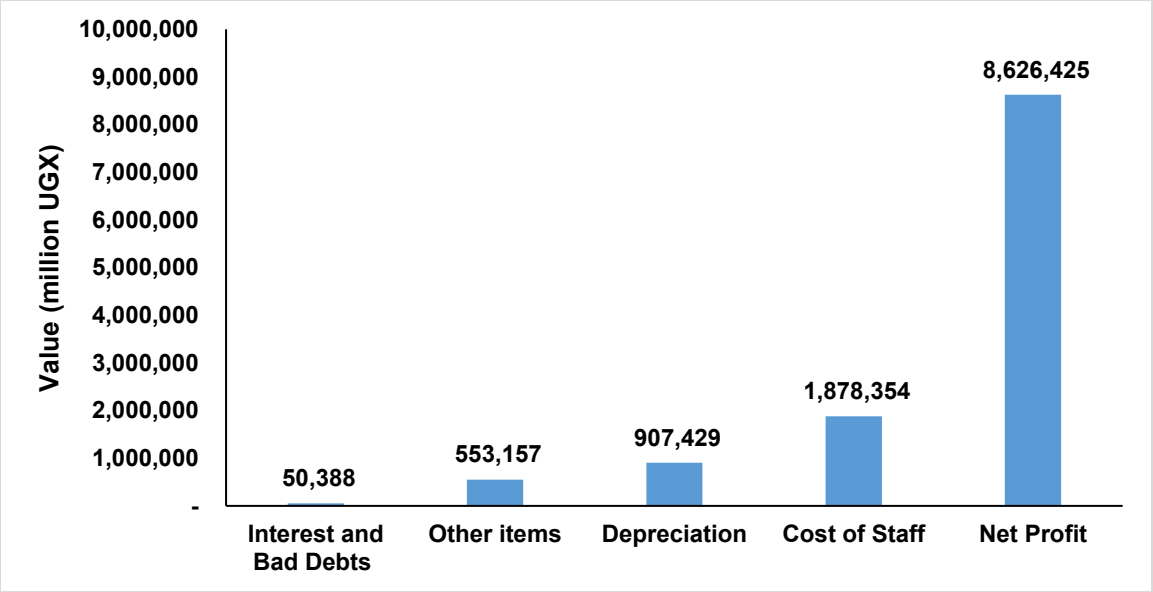
Figure 5.1: GO VA and IC in Trade



5.1.2 Components of VA in Trade

Net profit was the largest component of Value added at UGX 8,626 billion representing 71.8 percent of the total Value Added. This was followed by Cost of Staff with UGX 1,878 billion accounting for 15.6 percent. Interest and Bad Debts were the least component of VA at UGX 50.4 billion **(Figure 5.2 and Table 5.2).**

Figure 5.2: Components of VA in Trade (million UGX)

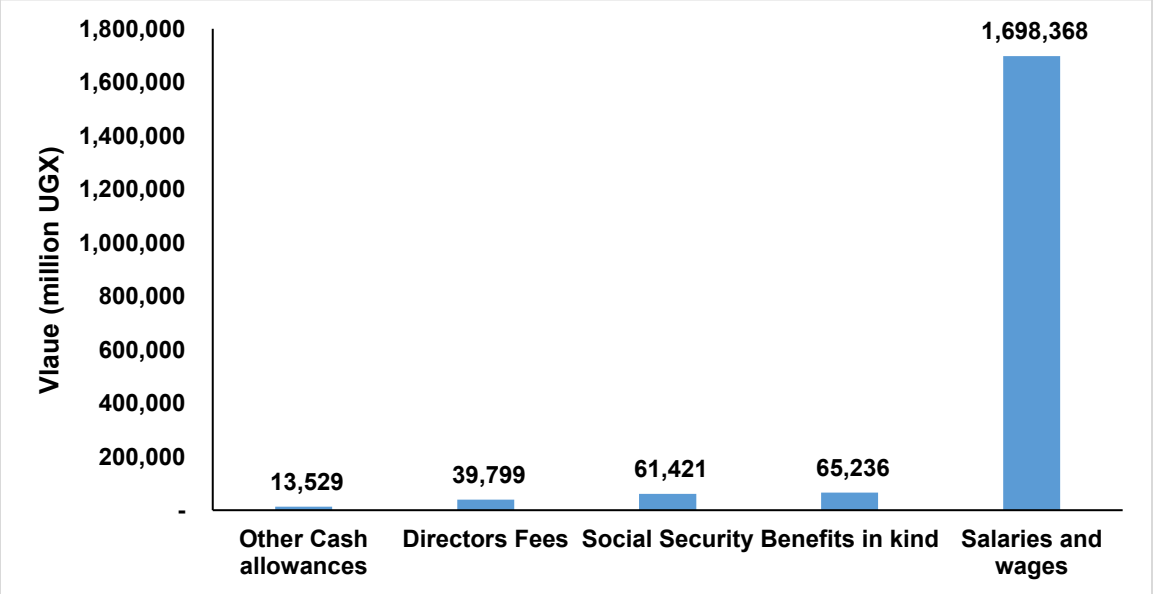


5.1.3 Cost of Staff in Trade

The total cost of staff in Trade was UGX 1,878 billion. Retail trade had the highest value of cost of Staff at UGX 971,680 million accounting for 51.7 percent and the Sale and repair of motor vehicles and motorcycles recorded the lowest value of cost of staff at UGX 195 billion accounting for only 10.4 percent of the total cost of staff,

Salaries and Wages were the largest component of cost of staff at UGX 1.7 billion **(Figure 5.3 and Table 5.3).**

Figure 5.3: Components of Cost of Staff in Trade (million UGX)



5.1.4 Operating Costs in Trade

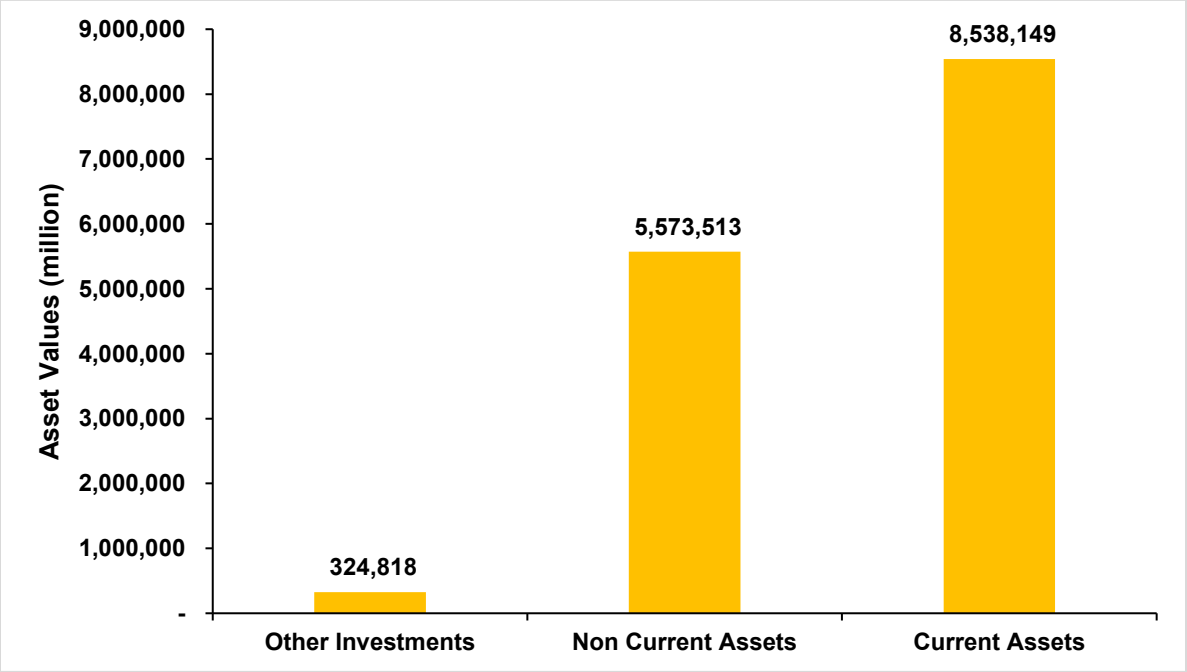
The total operating costs in the trade sector were UGX 2,763 billion, with the largest expenditure registered in the wholesale trade of UGX1,189 billion while Sale and repair of motor vehicles and motorcycles incurred the least operating costs of UGX 411 million. Among the components of operating costs, motor vehicle running costs accounted for the highest expenditure (12.5%), followed by water and sewerage charges at 11 percent and other purchases at 10.7 percent (**Table 5.4**).

5.1.5 Total Assets, Equity and Liabilities Trade

The total value of assets in Wholesale and Retail was UGX 14,436 billion. Current assets had a value of UGX 8.5 trillion and Non-current assets had a value of UGX 5.6 trillion. Wholesale Trade had the largest share of total assets at 51.0 percent while Repair of motor vehicles and motorcycles had the least share of total assets at 10.2 percent.

The total Equity and liabilities in Trade was UGX 14,436 billion. Total Equity was UGX 5,920 billion and total value of liabilities was UGX 8,516 billion **(Figure 5.4 and Table 5.5).**

Figure 5.4: Assets in Trade (million UGX)



5.1.7 Performance Indicators

5.1.7.1 Profitability Ratio

Profitability in Trade was 23 percent. This implies that about 23 percent of the profit was generated for every unit sold. Retail trade had the highest profitability of 31.7 percent (**Table 5.7)**.

Labour productivity

Labour productivity in Trade sector was UGX 10 million per year. Wholesale trade registered the highest labour productivity of UGX 20 million (**Table 5.8)**.

5.1.7.2 Liquidity Ratio

The liquidity ratio in Trade was 1.3. Wholesale trade recorded the highest liquidity ratio of 2.0, followed by Sale and repair of motor vehicles and motorcycles with 1.9 while the Retail trade registered a liquidity ratio of 0.7 (**Table 5.9**).

5.1.7.3 Capital Productivity

The capital productivity in Trade was 2.2. This implies that each unit of Non-Current Assets in Trade produced an output of UGX 2.2 million. Sale and repair of motor vehicles and motorcycles had the highest capital productivity ratio of 6.2 while Retail trade had the lowest capital productivity of 1.7 (**Table 5.10)**.

5.1.7.4 Debt Ratio

The debt ratio in Tade was 0.4, indicating that the sector finances approximately 40 percent of its assets through borrowing (**Table 5.11)**.

5.2 TRANSPORTATION AND STORAGE

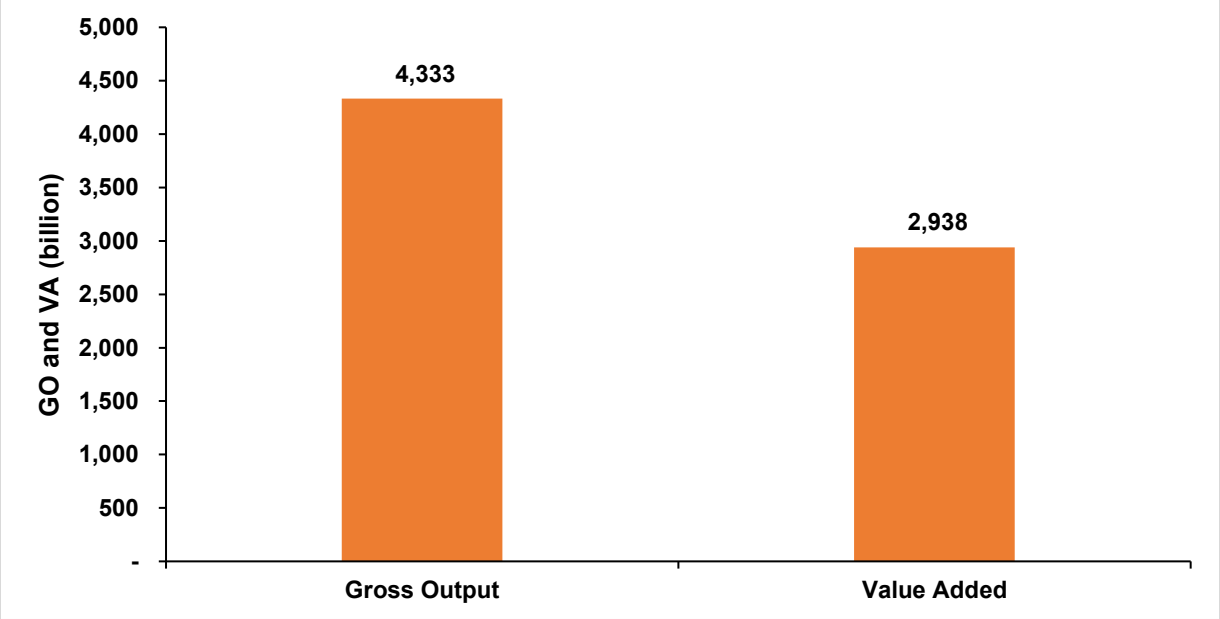
This sector comprises of activities of Land, Water and Air Transport. It also includes support and auxiliary transport services, Cargo Handling, Storage and Warehousing.

5.2.1 GO and VA in Transportation and Storage

The total GO in Transportation and Storage was UGX 4,333 billion and the total VA was UGX 2,938 billion. Land Transport activity had the largest share of GO with 1,511 billion while Water Transport was the smallest with 35.8 billion.

Similarly, Land Transport activity had the largest share of VA with UGX 941.6 billion while Water Transport had the least Value Added of UGX 28.0 billion **(Figure 5.5 and Table 5.12).**

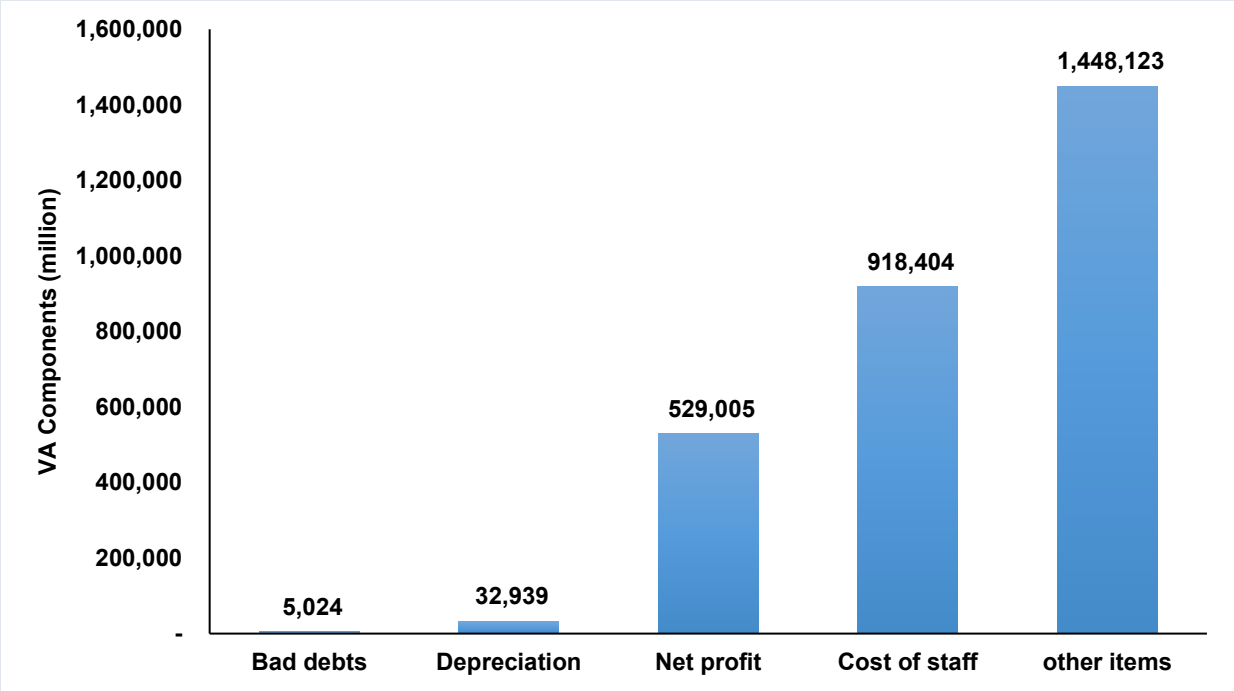
Figure 5.5: GO and VA in Transportation and Storage (billion UGX)



5.2.2 Components of VA in Transportation and Storage

Among VA components, Other Items constituted the largest component with UGX 1,448 billion, followed by Cost of Staff with UGX 918.4 billion while Bad debts, was the least with 4.9 billion **(Figure 5.6 and Table 5.13).**

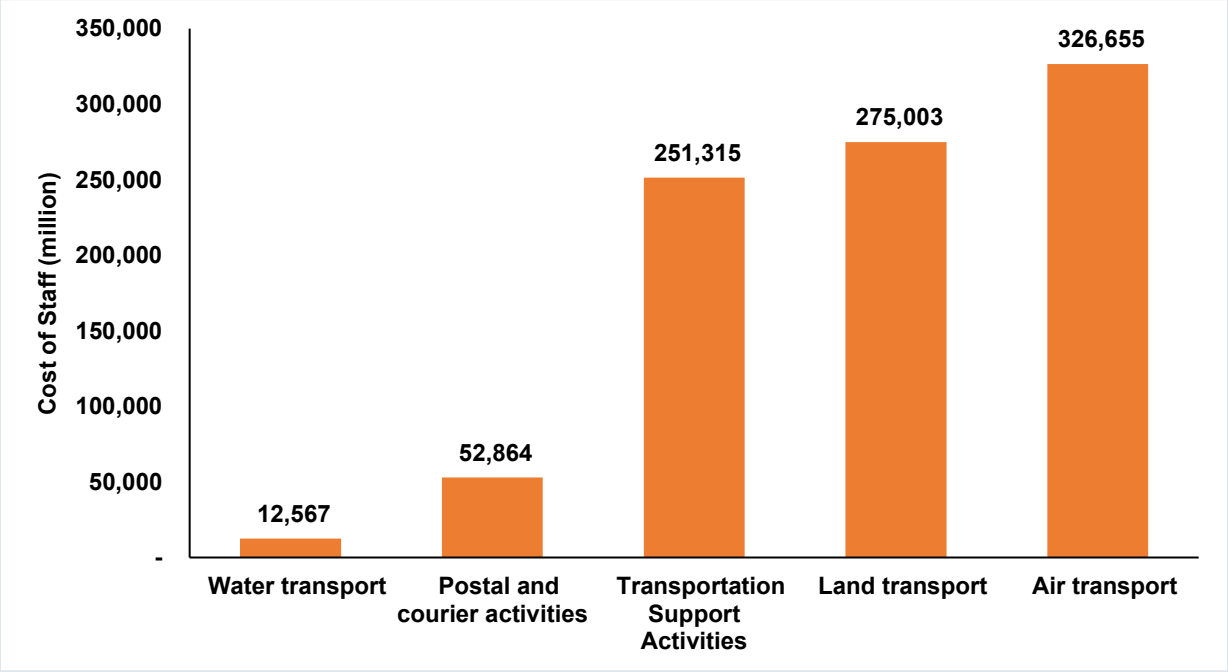
Figure 5.6: Proportion of VA by components (million UGX)



5.2.3 Cost of Staff in Transportation and Storage

The largest activity in Transportation and Storage was Air transport with UGX 326 billion, followed by land transport with UGX 275 billion. Water transport recorded the lowest contribution with UGX 12 billion. **(Figure 5.7 and Table 5.14).**

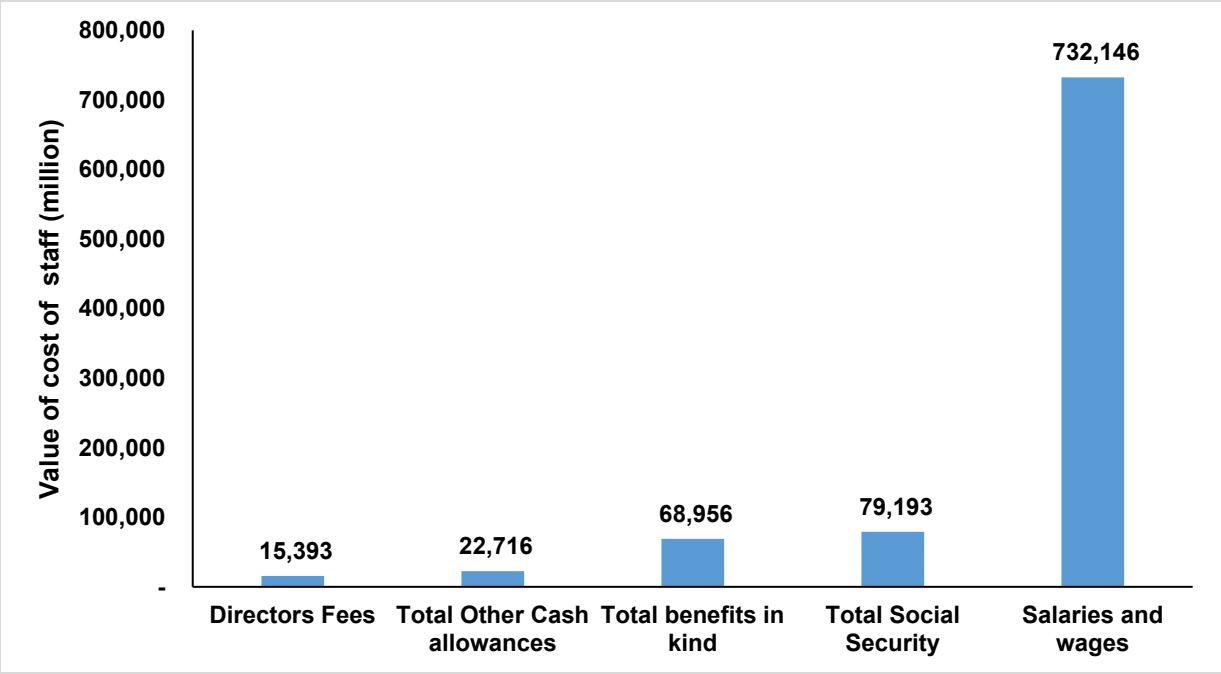
Figure 5.7: Cost of Staff in Transportation and Storage by Activity (million UGX)



5.2.4 Components of Cost of Staff

Salaries and wages was the largest with total of UGX 732 billion, accounting for about 80 percent of the total cost of staff while Directors' fees was the smallest component with UGX 15 billion representing 1.7 percent of the total cost of staff **(Figure 5.8 and Table 5.14).**

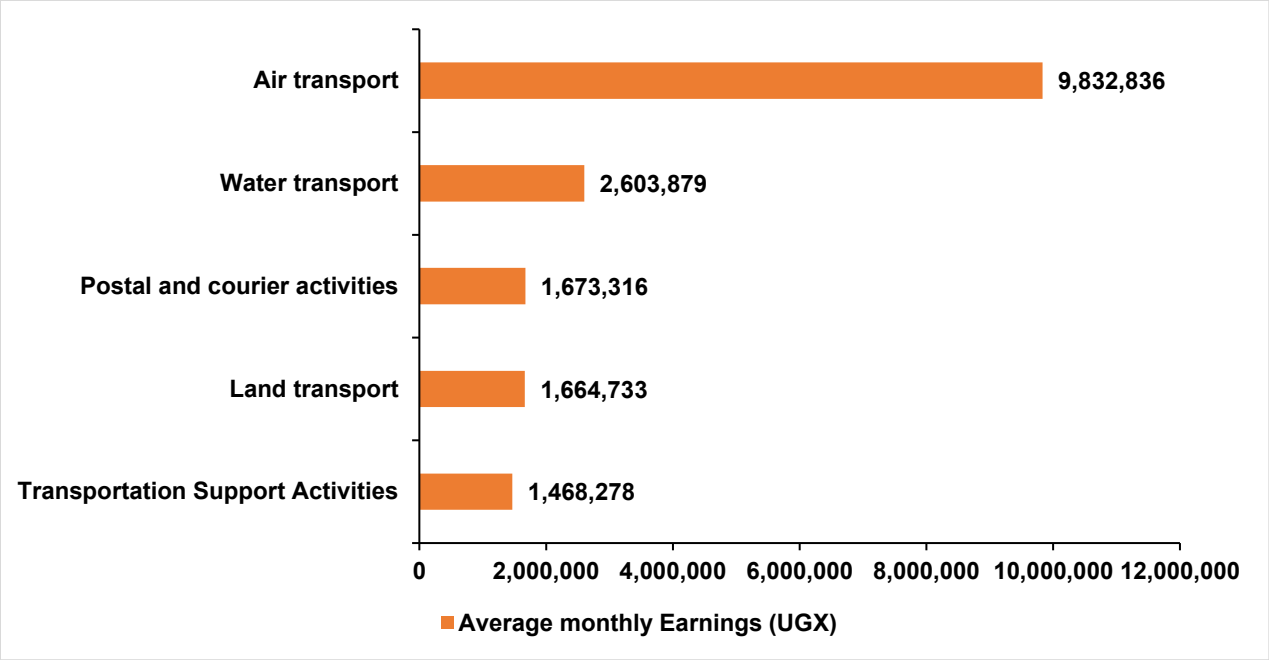
Figure 5.8: Components of Cost of Staff (million UGX)



5.2.5 Average Monthly Earnings

The Average Monthly Earning in Transportation and Storage was UGX 2.2 million. Air Transport industry registered the highest average monthly earnings at about UGX 9.8 million**.** This was followed by Water Transport, where average monthly earnings stood at about UGX 2.6 million**.** The lowest average monthly earnings were observed in Transportation Support Activities**,** at about UGX 1.5 million **(Figure 5.9 and Table 5.15).**

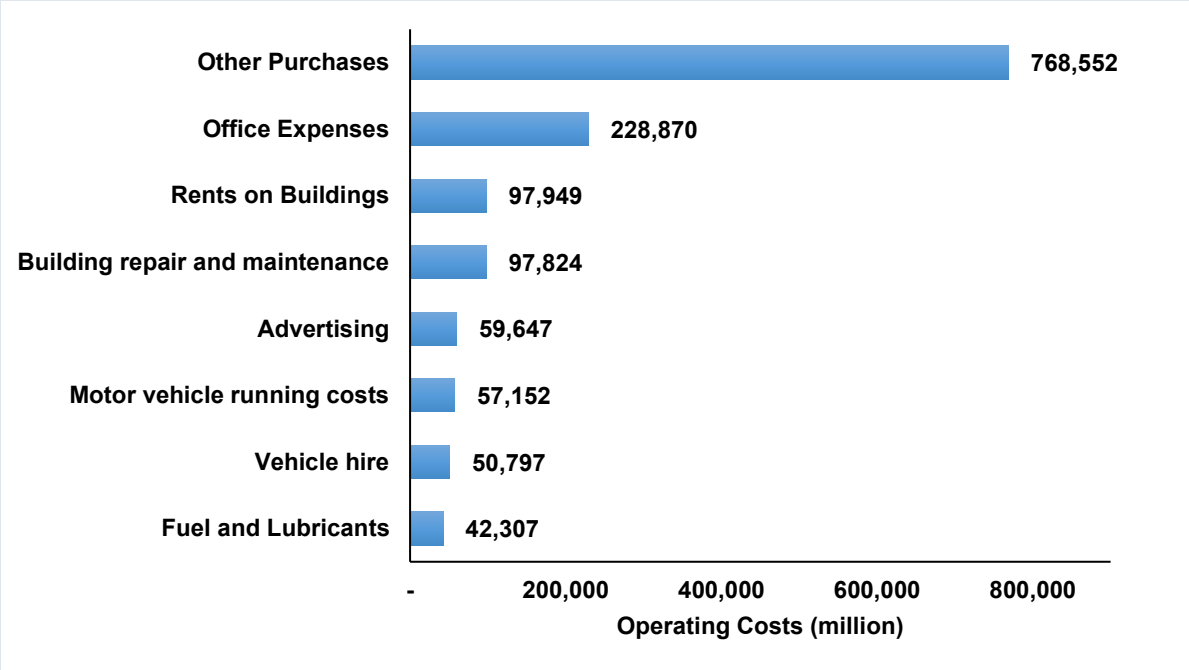
Figure 5.9: Average Monthly Earnings by Activity (UGX)



5.2.6 Operating costs

The total operating cost in Transportation and Storage was UGX 1,403 billion**.** Other purchases accounted for the largest share of operating costs with UGX 769 billion contributing 54.8 percent of the total expenditure. This was followed by office expenses at approximately UGX 228 billion representing 16.3 percent. Rents on buildings and building repair and maintenance**,** each amounting to approximately UGX 97 billion**,** representing 7.0 percent of total operating costs respectively **(Figure 5.10 and Table 5.16).**

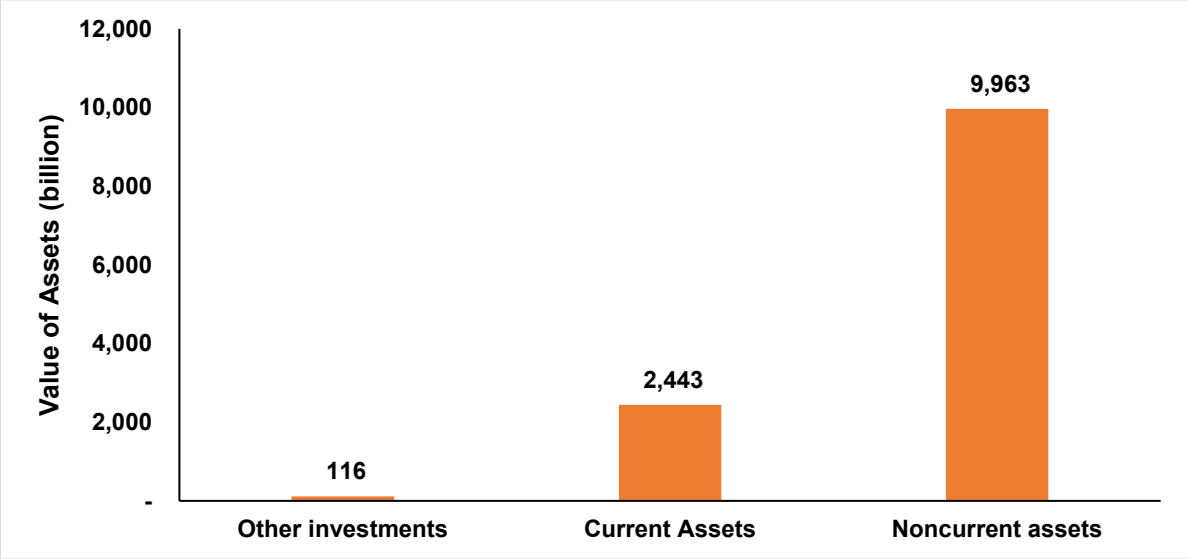
Figure 5.10: Operating Costs in Transportation and Storage (million UGX)



5.2.7 Assets in Transportation and Storage

Total assets in transportation and storage amounted to UGX 12,521 billion. Non-current assets were the largest component with UGX 9,962 billion, current assets amounted to UGX 2,443 billion while Other Investments were the smallest component with UGX 116 billion **(Figure 5.11).**

Figure 5.11: Assets in Transportation and Storage (billion UGX)



5.2.8 Performance Indicators

5.2.8.1 Liquidity Ratio

The overall liquidity ratio of the in Transportation and Storage was 2.0, indicating that the sector holds twice the current assets needed to cover its current liabilities. The activity with the highest liquidity was Transportation Support Activities at 4.7. Land transport recorded the lowest ratio at 1.0 **(Table 5.17).**

5.2.8.2 Profitability

The overall profitability in Transportation and Storage was 4.3 percent, indicating that for every UGX 1,000,000 of total income generated, businesses in Transportation and Storage retain UGX 43,000 in profit. The most profitable activity was Water transport at 27.2 percent. Land transport recorded the lowest profitability at 2.0 percent, despite generating the highest total income UGX 4,351,495 million (**Table 5.18).**

5.2.8.3 Debt Ratio

The overall debt ratio in Transportation and Storage was 0.3 indicating that the sector finances 30 percent of its assets through borrowing. The Transportation Support Activities had the highest debt ratio at 0.4 (40%). Land transport and Air transport recorded the lowest indebtedness at 20 percent each **(Table 5.19).**

5.2.8.4 Labour productivity

The overall labour productivity in Transportation and Storage was 86.8 million UGX per year, indicating that, on average, each worker generates UGX 86.8 million in value added per annum. Air transport was the most productive activity at UGX 332.2 million while Transportation Support Activities recorded the lowest productivity at 48.3 million UGX per annum **(Table 5.20).**

5.2.8.5 Capital Productivity

The overall capital productivity in Transportation and Storage was 0.3, indicating that the sector generates only UGX 300,000 in value added for every UGX 1 million invested in non-current assets. Water transport was the most efficient with a ratio of 0.8. Land transport and Transportation Support Activities recorded the lowest ratios at 0.2 **(Table 5.21).**

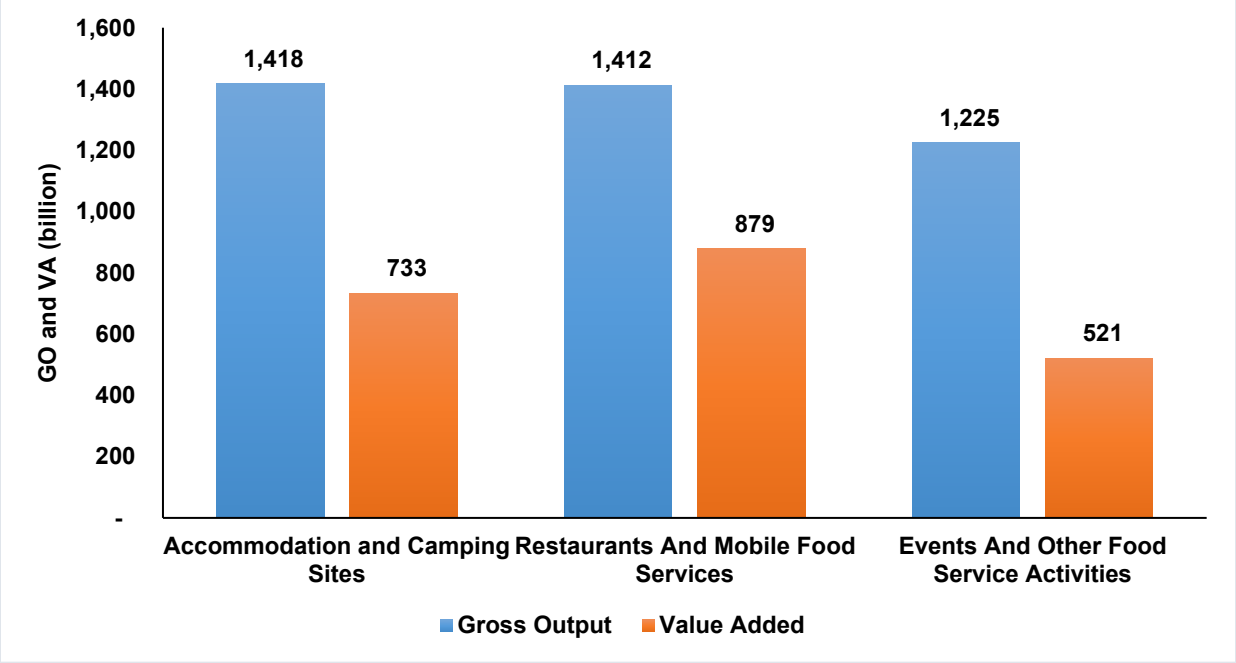
5.3 ACCOMMODATION AND FOOD SERVICE ACTIVITIES

This sector includes all businesses which provide short-term accommodation services per day and meals at a fee in well-defined and unique packaging. These included: hotels, camping sites, inns, residential halls, guest houses, motels and restaurant facilities with businesses involved in preparation and sale of cooked foods, drinks, canteens, cafes and fast-food set ups.

5.3.1 GO and VA in Accommodation and Food Services

The Accommodation and Food Services sector registered a total Gross Output of UGX 4,054 billion and Value Added of UGX 2,133 billion resulting in a 52.6 percent of the Value Added to Gross Output ratio. Restaurants and Mobile Food Services registered the highest VA:GO ratio of 62.2 percent, making it the most productive activity **(Figure 5.12 and Table 5.22).**

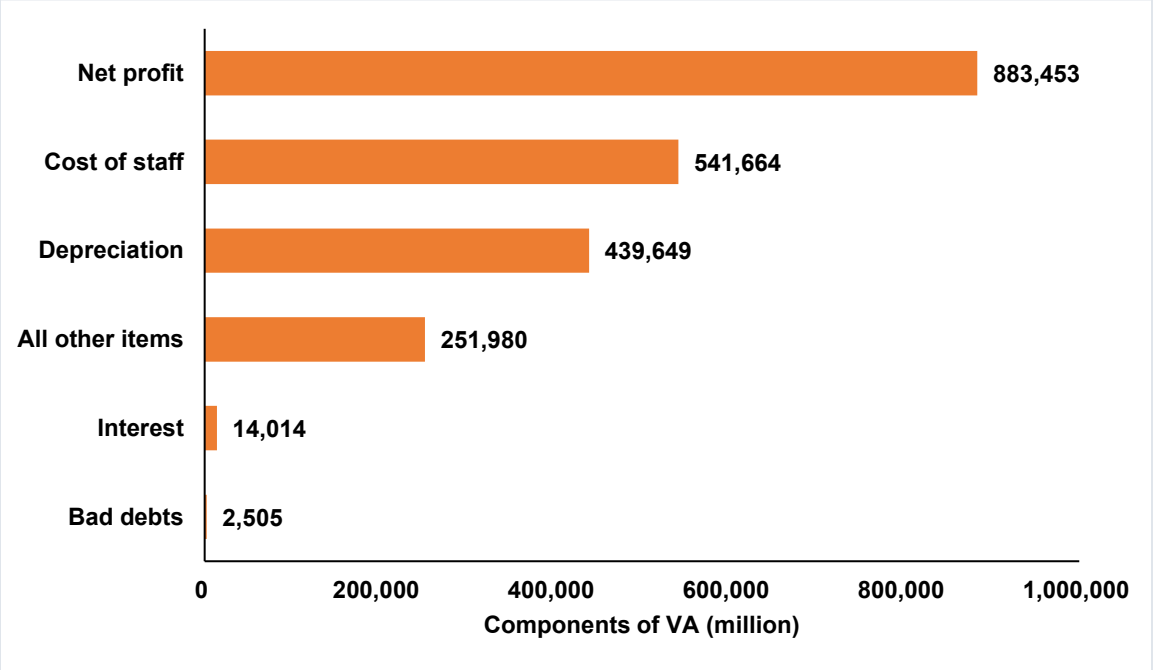
Figure 5.12: GO and VA in Accommodation and Food Services (billion UGX)



5.3.2 Components of VA in Accommodation and Food Service

Net profit constituted the largest component of VA with UGX 883 billion (41.4%) followed by Cost of staff with UGX 541 billion (25.4%). Interest and Bad debts together constituted less than one percent of the total VA in the sector **(Figure 5.13. and Table 5.23).**

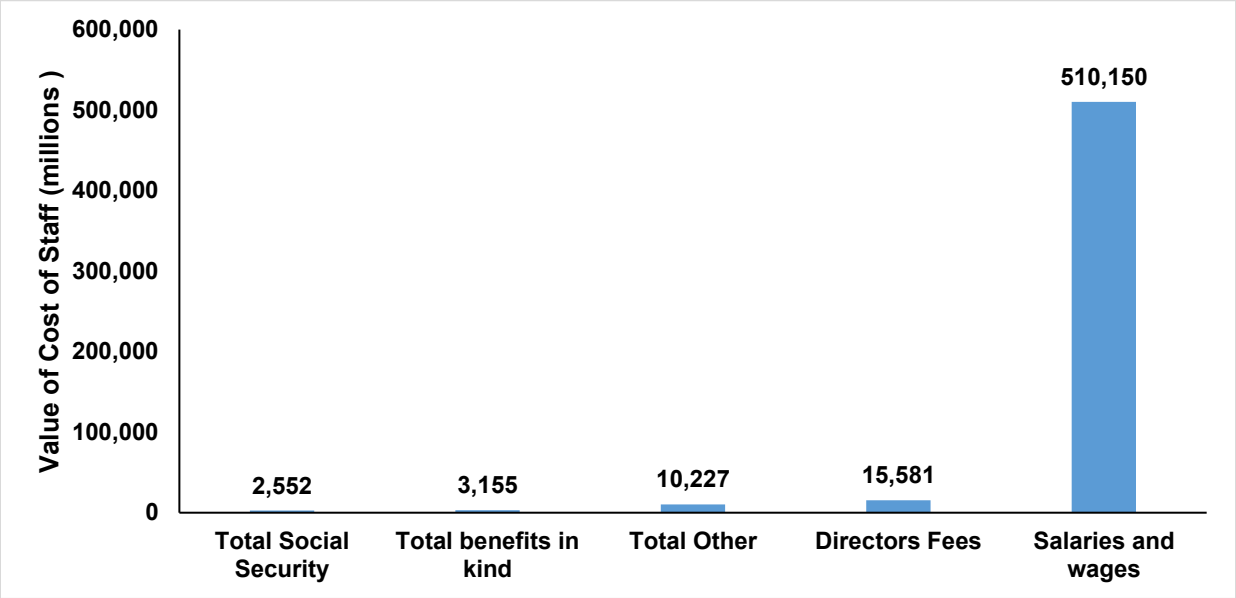
Figure 5.13: Components of VA in Accommodation and Food Services (million UGX)



5.3.3 Cost of Staff in Accommodation and Food Services

The overall cost of staff in Accommodation and Food services was UGX 541 billion. Salaries and wages were the highest component of Cost of staff at UGX 510 billion (94.2%). The least component of Cost of staff was Social Security with UGX 2.6 billion **(Figure 5.14 and Table 5.24).**

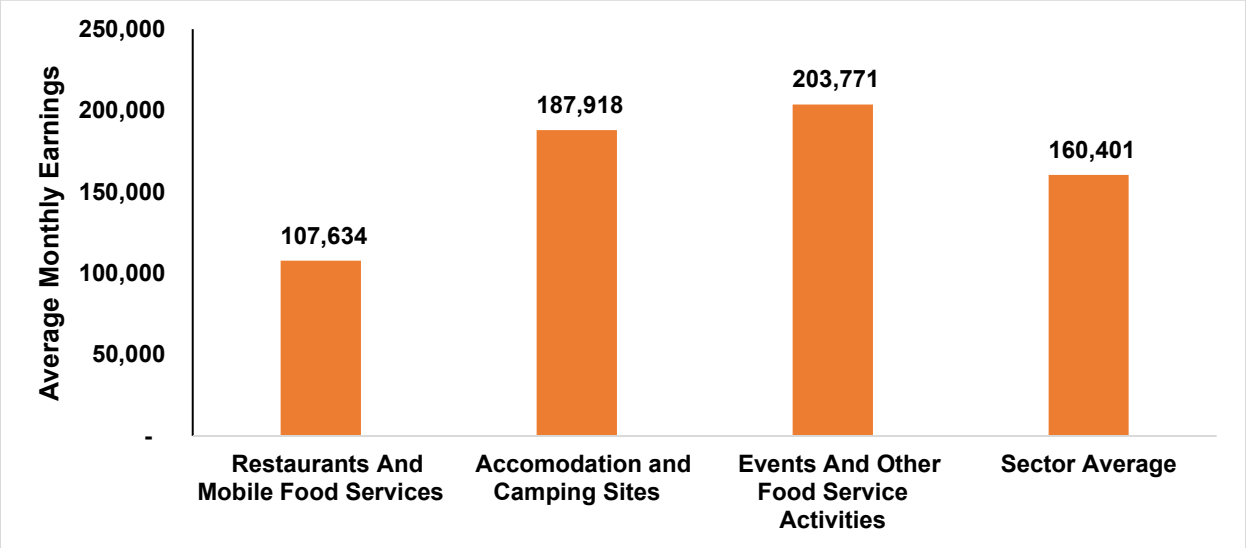
Figure 5.14: Components of Cost of Staff in Accommodation and Food Services (million UGX)



5.3.4 Average Monthly Earnings

The average monthly earnings in Accommodation and Food services was UGX 160,401. Events and Other Food Service Activities had highest Average monthly earning of UGX 203,771 while Restaurant and Mobile Food Service Activities registered the lowest Average monthly earning of UGX 107,634 **(Figure 5.15).**

Figure 5.15: Average Monthly Earnings (UGX)



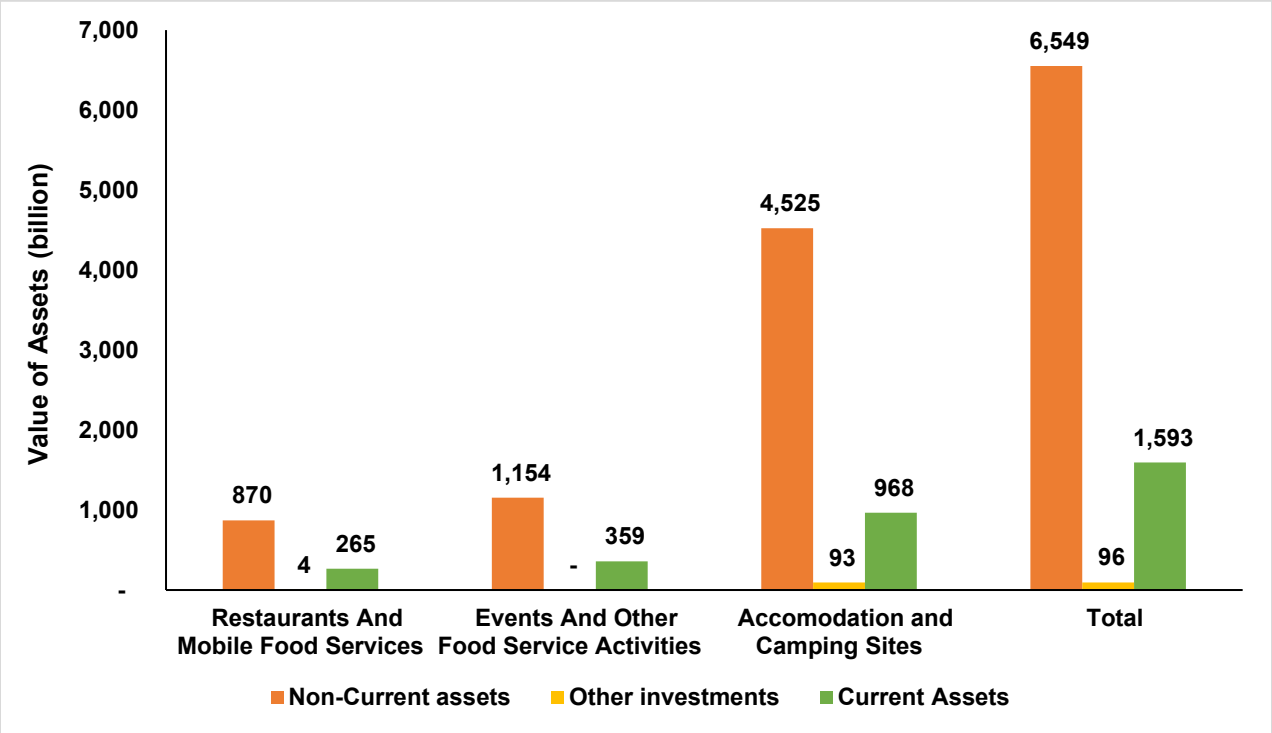
5.3.5 Operating Costs in Accommodation and Food Services.

Total operating costs in Accommodation and Food Services was UGX 717 billion. Motor vehicle running cost was largest single component contributing 20.8 percent to total operating costs followed by Water and Sewerage Charges accounting for 20.8 percent. Vehicle hire contributed the lowest proportion with 3.3 percent **(Table 5.25).**

5.3.6 Assets in Accommodation and Food Services

Total assets in Accommodation and Food services was UGX 8.2 billion. Non-current assets were the largest component with UGX 6.5 billion, current assets amounted to UGX 1.6 billion while Other Investments were the smallest component with UGX 0.96 billion **(Figure 5.16).**

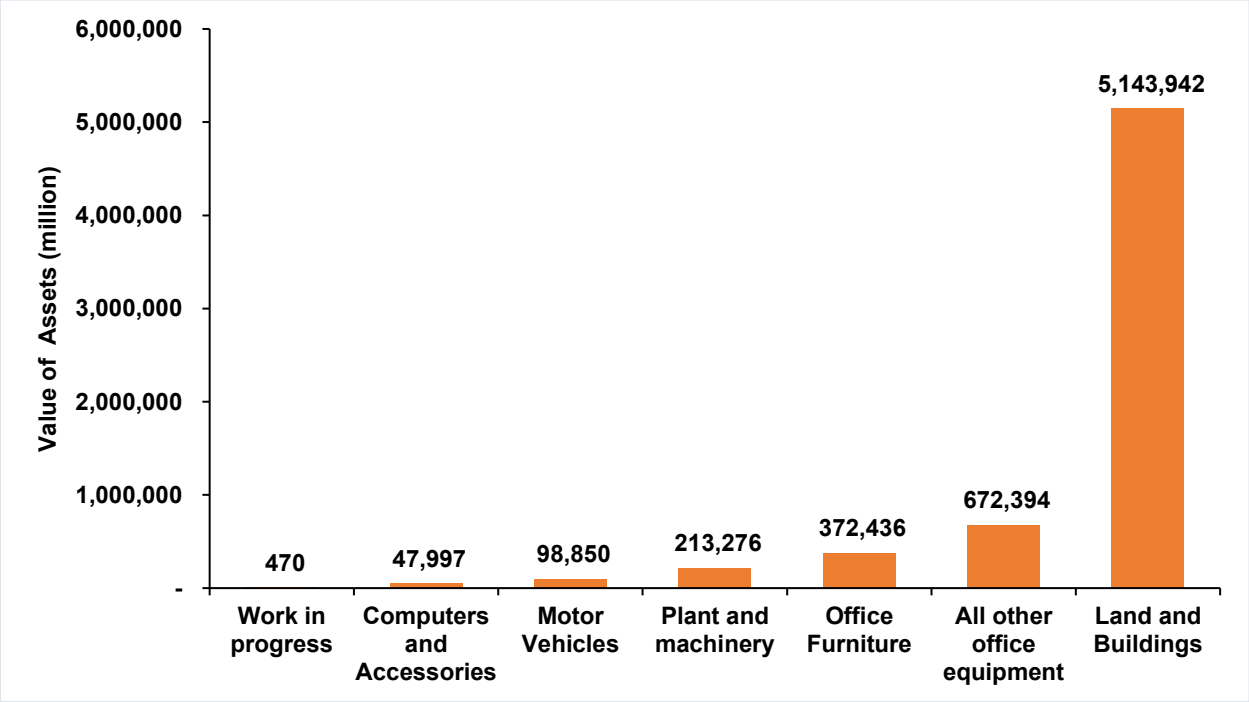
Figure 5.16: Assets in Accommodation and Food Services (billion UGX)



5.3.7 Non-Current Assets in Accommodation and Food Services

Land and Buildings constituted the largest proportion of the non-current assets with 78.5 percent, followed by All other Office Equipment with 10.3 percent. Work in Progress had the smallest component of Non-Current Assets Constituting less than one percent **(Table 5.26).**

Figure 5.17: Non- Current Assets in Accommodation and Food Services (million UGX)



5.3.7 Performance Indicators

5.3.7.1 Liquidity Ratio

The overall liquidity ratio of the Accommodation and food services was 0.5, indicating inadequate ability of businesses in Accommodation and food services to meet their short-term liabilities. Accommodation and Camping Sites activity had the highest liquidity ratio of 0.6, while Restaurants and Mobile Food Services, and Events and Other Food Service Activities recorded the lowest ratios at 0.4 each **(Table 5.27).**

5.3.7.2 Profitability

The Accommodation and Food Services recorded profitability of 30 percent, implying that for every UGX 100 million of revenue generated, businesses in this sector earned UGX

30 million as profit. The most profitable activity was Restaurants and Mobile Food Services at 50 percent. Accommodation and Camping Sites had the lowest profitability at 10 percent **(Table 5.28).**

5.3.7.3 Debt Ratio

The Debt ratio of Accommodation and food services was 0.3, indicating that the sector finances 30 percent of its assets through borrowing. Events and Other Food Services had the lowest indebtedness at 0.1 **(Table 5.29).**

5.3.7.4 Labour productivity Ratio

The Accommodation and food services had an overall labour productivity of UGX 7.6 million per year, indicating that, on average, each worker generated UGX 7.6 million in value added during the reference period.

The most productive activity was Events and Other Food Service Activities at UGX 10.1 million per year. Accommodation and Camping Sites recorded the lowest productivity of UGX 6.0 million UGX per year **(Table 5.30)**.

5.3.7.5 Capital Productivity

Capital productivity in Accommodation and food services was 0.3, indicating that the sector generates UGX 30 million in value added for every UGX 100 million. The most efficient activity was Restaurants and Mobile Food Services at 1.0. Accommodation and Camping Sites had the lowest Capital Productivity at 0.2 **(Table 5.31).**

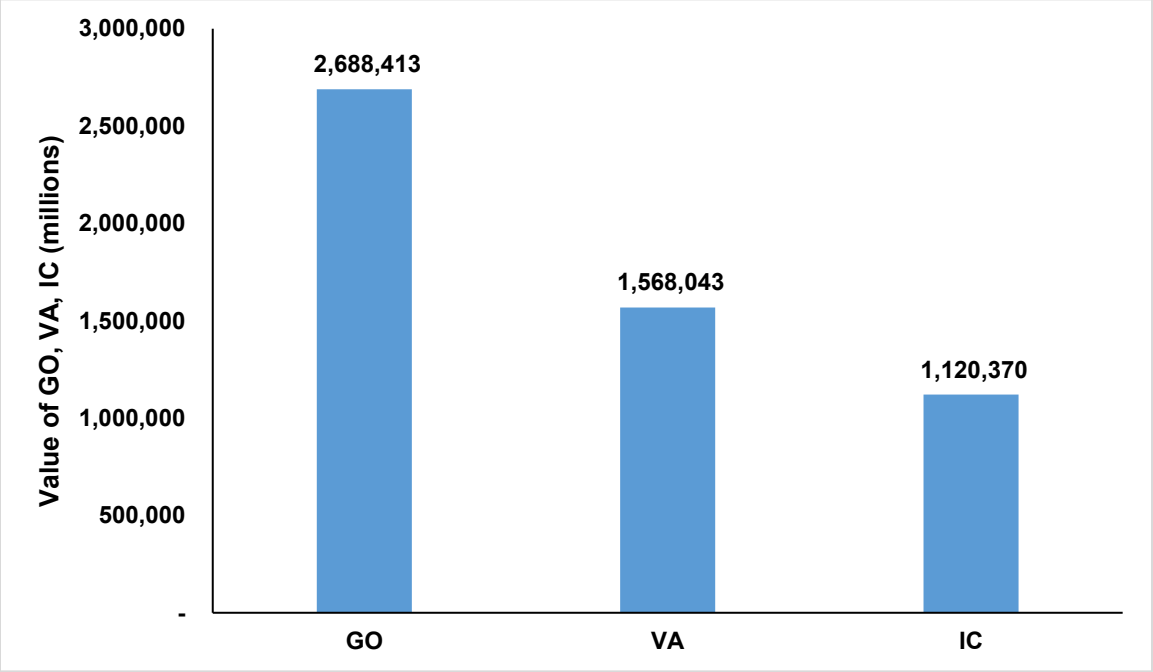
5.4 INFORMATION AND COMMUNICATION

Information and Communication comprised of the following activities: Publishing, Television & Radio programming, Telecommunications and Computer programming & other information services.

5.4.1 GO, VA and IC in Information and Communication

The sector recorded a total GO of UGX 2,688 billion and VA of UGX 1,568 billion**,** resulting in a VA:GO ratio of 58.3 percent **(Figure 5.18 and Table 5.32).**

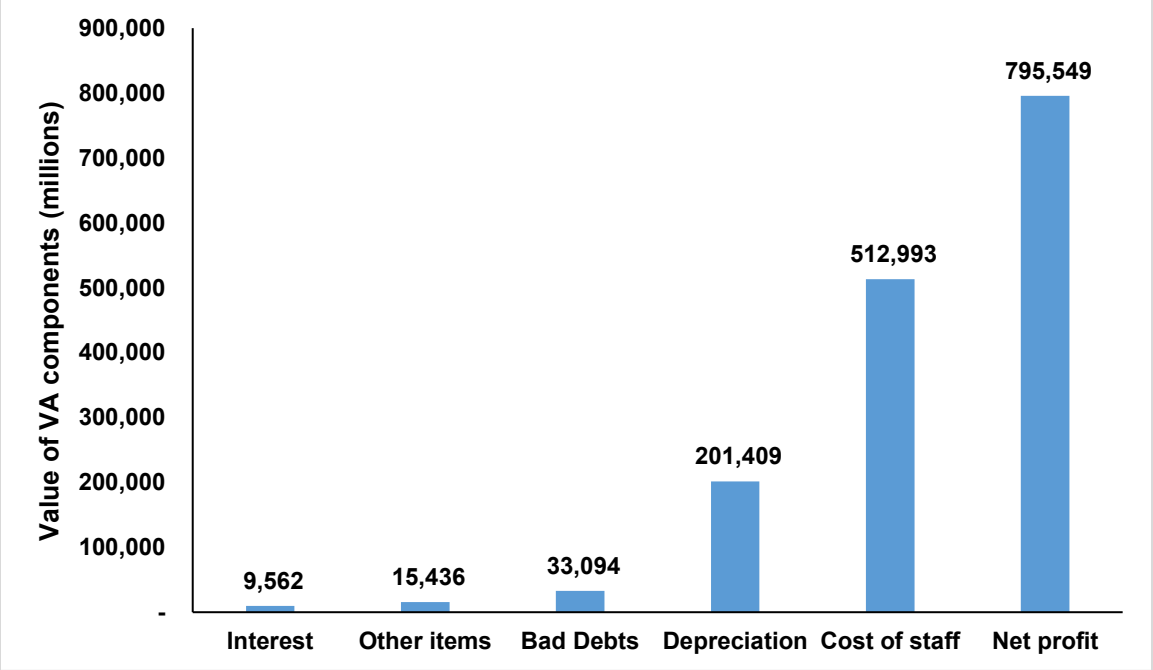
Figure 5.18: GO, VA and IC in Information and Communication (million UGX)



5.4.2 Components of VA in Information and communication

Net profit was the highest contributor to the component of Value Added with UGX 796 billion. This was followed by cost of staff with UGX 513 billion and Interest registered the least contribution to VA with UGX 9.5 billion **(Figure 5.19).**

Figure 5.19: Components of VA in Information and communication (million UGX)



5.4.3 Cost of Staff in Information and communication

Cost of Staff for the Information and Communication amounted to UGX 512 billion. Salaries and wages accounted for the largest share at 95.3 percent, followed by total benefits in kind at 2.6 percent **(Table 5.33).**

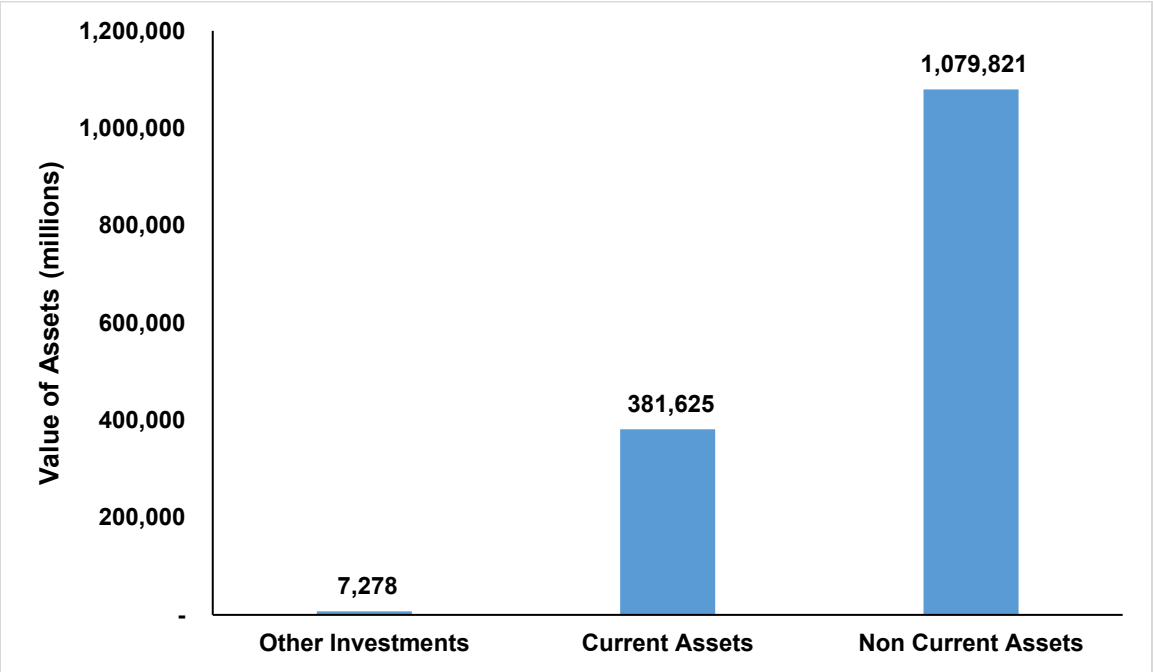
5.4.4 Operating Costs in Information and communication

Total value of operating costs in Information and Communication was UGX 1,222 billion. The highest operating cost was motor vehicle running costs with 409 billion. This was followed by Water and Sewerage costs with UGX 155 billion **(Table 5.34).**

5.4.5 Assets in Information and Communication

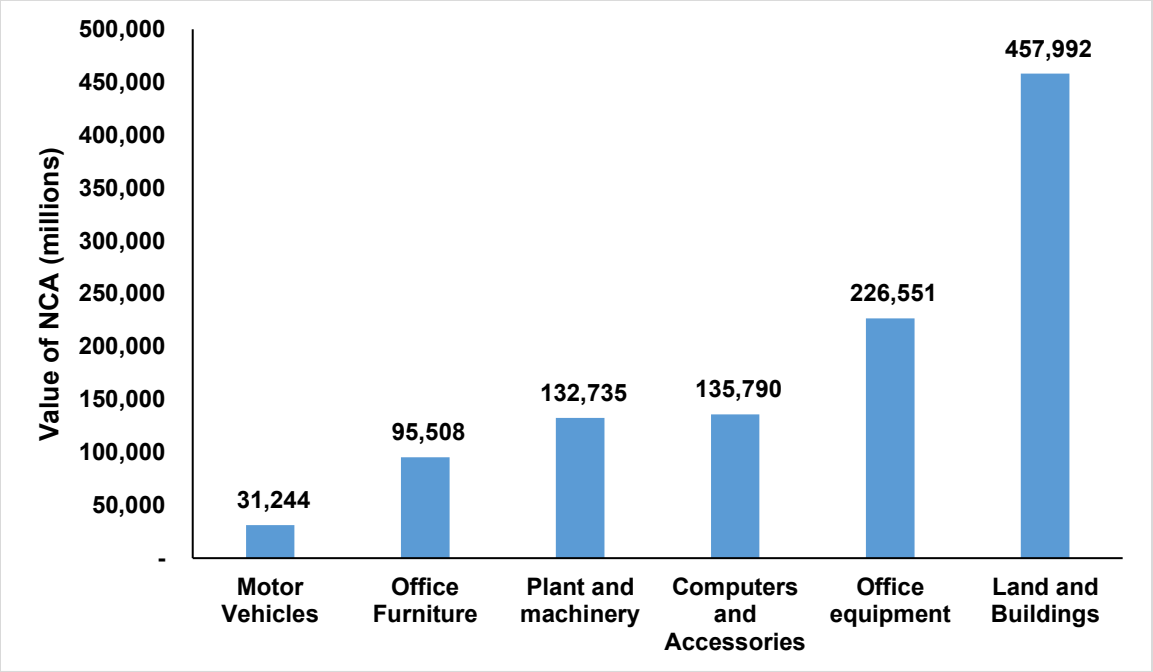
Total Value of Assets in Information and Communication was UGX 1,469 billion. The largest value of Assets was non-current assets with UGX 1,080 billion. The value of current assets was UGX 382 billion **(Figure 5.20).**

Figure 5.20: Total Assets in Information and Communication



Land and buildings accounted for the largest share of non-current assets with UGX 458 billion. This was followed by office equipment with UGX 227 billion. The least component of non-current assets was motor vehicles with UGX 31 billion **(Figure 5.21).**

Figure 5.21: Non-current Assets in Information and Communication



5.4.6 Performance Indicators in Information and Communication

5.4.6.1 Liquidity Ratio

The liquidity ratio for Information and Communication was 0.4. This implies that, on average, the sector has only 0.4 units of current assets for every 1 unit of current liabilities, indicating a weak short-term liquidity position. Telecommunications had the strongest liquidity position, with a liquidity ratio of 10.8, meaning its current assets are much higher than its current liabilities **(Table 5.35).**

5.4.6.2 Profitability ratio

The profitability in Information and Communication services was 23.1 percent. Television and radio programme production recorded the highest profitability ratio at 35.4 percent, followed by publishing at 34.0 percent and computer programming and information service activities at 32.9 percent, indicating strong profit generation relative to income in these activities **(Table 5.36).**

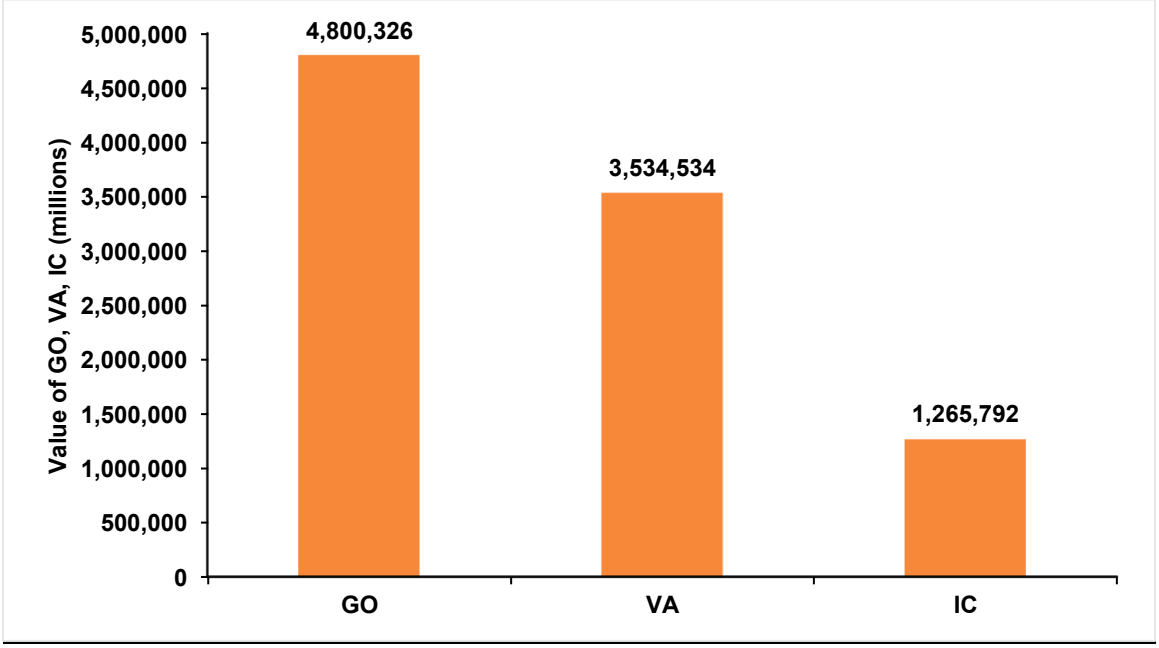
5.5 FINANCE AND INSURANCE SERVICES

Finance and Insurance services include; Financial service activities, Insurance, reinsurance and pension funding activities, and Auxiliary financial and insurance activities.

5.5.1 GO, VA and IC in Finance and Insurance services

Finance and Insurance services had a GO of UGX 4,800 billion, VA of UGX 3,534 billion and IC of UGX 1,266 billion. The VA:GO ratio in Finance and Insurance services was 73.6 percent **(Figure 5.22 and Table 5.37).**

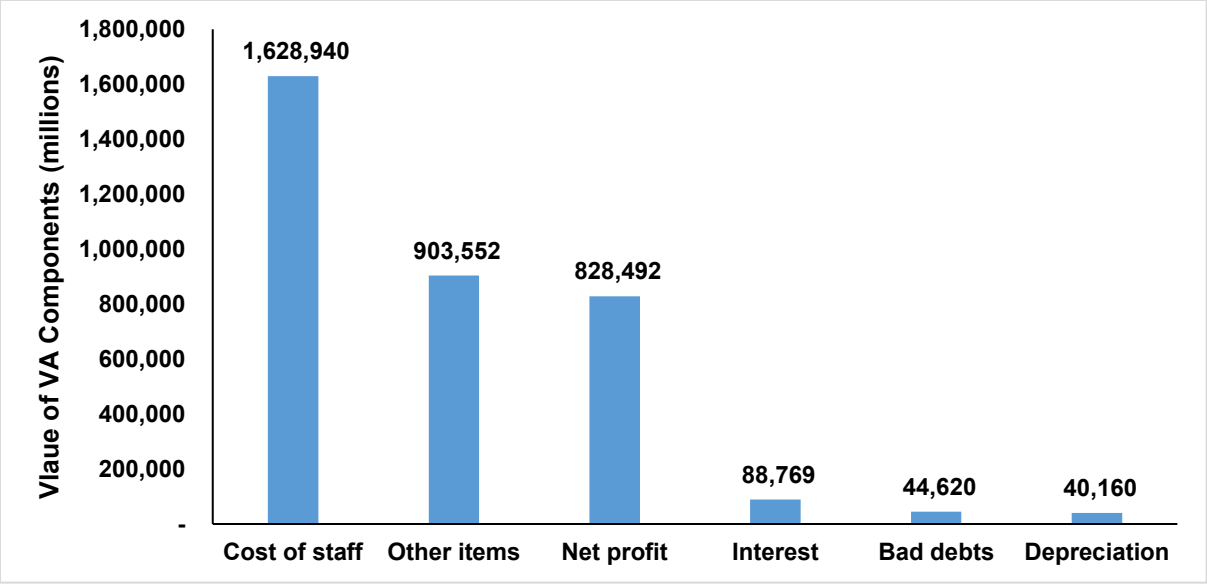
Figure 5.22: GO, VA and IC in Finance and Insurance services (million UGX)



5.5.2 Components of VA in Finance and Insurance services.

The largest component of VA in Finance and Insurance services was Cost of Staff with a value of UGX 1,629 billion, accounting for 46.1 percent of total VA. Depreciation was the lowest contributor to VA with a value of UGX 40 billion, accounting for 1.1 percent **(Figure 5.23 and Table 5.38).**

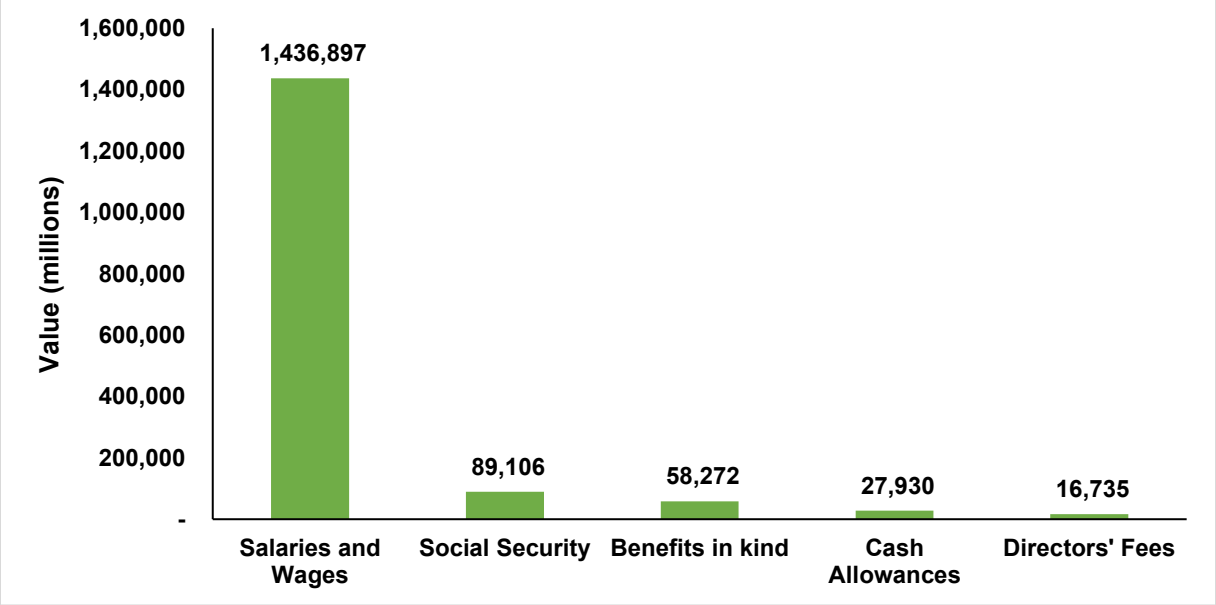
Figure 5.23: Components of VA in Financial and Insurance sector, (million UGX)



5.5.3 Components of Cost of Staff in Finance and Insurance services.

The largest component of cost of staff was Salaries and wages with a value of UGX 1,436 billion and the least was Directors' fees with a value of UGX 17 billion. Financial services activity had the highest proportion of cost of staff accounting for 81.4 percent **(Figure 5.24 and Table** 5.39**).**

Figure 5.24: Components of Cost of staff in Finance and Insurance (million UGX)



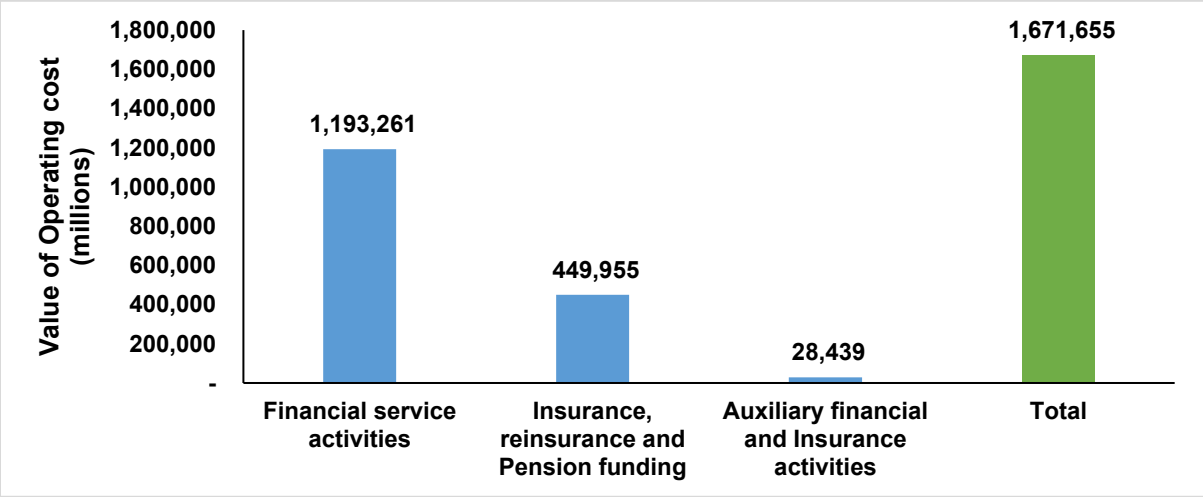
5.5.4 Average Monthly Earnings in Finance and Insurance services

The average monthly earnings in Finance and Insurance services was about UGX 1.16 million. The highest average monthly earnings were in the Financial Service activities at about UGX 1.22 million and the least was in in Auxiliary financial and Insurance activities at about UGX 0.7 million **(Table 5.40).**

5.5.5 Operating Costs in Finance and Insurance services

The total value of operating costs in Finance and Insurance services was UGX 1,672 billion. Financial service activities had the largest proportion of operating costs with a value of UGX 1,193 billion and the least value of operating costs was in the Auxiliary financial and Insurance activities at UGX 28 billion **(Figure 5.25).**

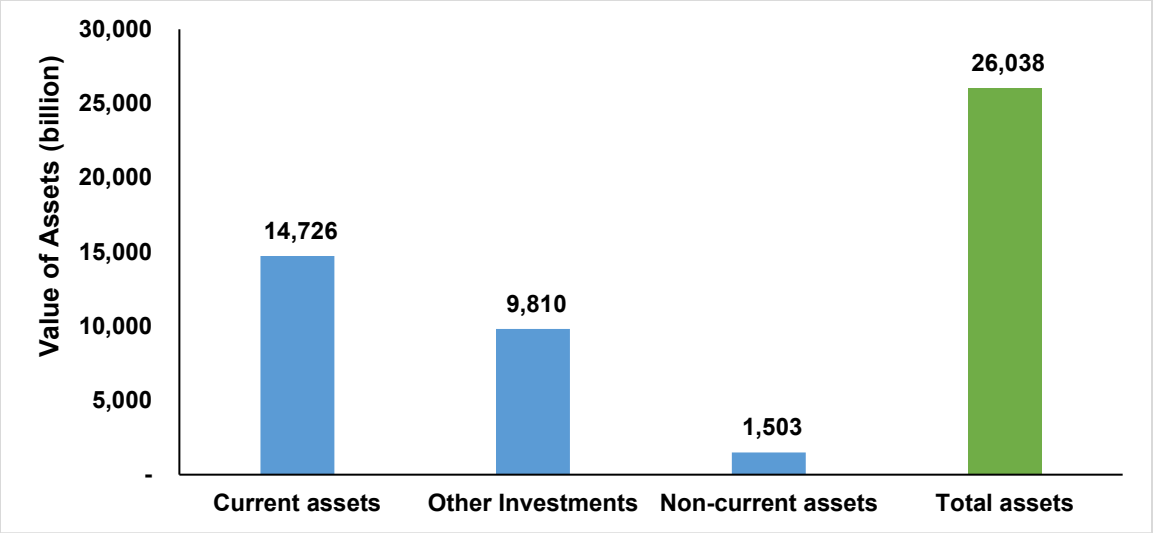
Figure 5.25: Operating Costs in Finance and Insurance services (million UGX)



5.5.6 Assets in Finance and Insurance services

The total value of Assets in Finance and Insurance services was UGX 26,038 billion. The value of Current assets was more than half of the total value of assets at UGX 14,726 billion followed by Other Investments with a value of 9,810 billion, while the value of non-current assets was the least with UGX1,503 billion **(Figure 5.26).**

Figure 5.26: Assets in Finance and Insurance services (billion UGX)



5.5.7 Performance Indicators in Finance and Insurance services

5.5.7.1 Liquidity Ratio

The liquidity ratio in Finance and Insurance services was 1.5. Auxiliary financial and Insurance activities recorded the highest liquidity ratio of 3.0, followed by financial service activities with 1.5, while Insurance, reinsurance and pension funding registered a liquidity ratio of 1.2 (**Table 5.41**).

5.5.7.2 Profitability ratio

Profitability in Finance and Insurance services was 18 percent. This implies that about 18 percent of profit was generated for every unit sold. Financial service activities had the highest profitability of 19.7 percent **(Table 5.42).**

5.5.7.3 Debt ratio

The debt ratio in the Finance and Insurance services was 0.7. This implies that businesses in Finance and Insurance services financed approximately 70 percent of their assets through borrowing **(Table 5.43).**

5.5.7.4 Labor productivity

Labour productivity in the Finance and Insurance services was UGX 30.2 million per year. The most efficient activity was Financial service activities registering the highest labour Productivity of UGX 33.3 million per year. This was followed by the insurance sector with a labour productivity of UGX 21.3 million **(Table 5.44).**

5.5.7.5 Capital Productivity

Capital productivity ratio in Finance and Insurance services was 2.4 implying that for every one million worth of non-current assets used, UGX 2.4 million value added was generated. Auxiliary financial and Insurance activities registered the highest capital productivity of UGX 3.4 million and the Financial service activities registered the lowest capital productivity of UGX 2.3 million **(Table 5.45).**

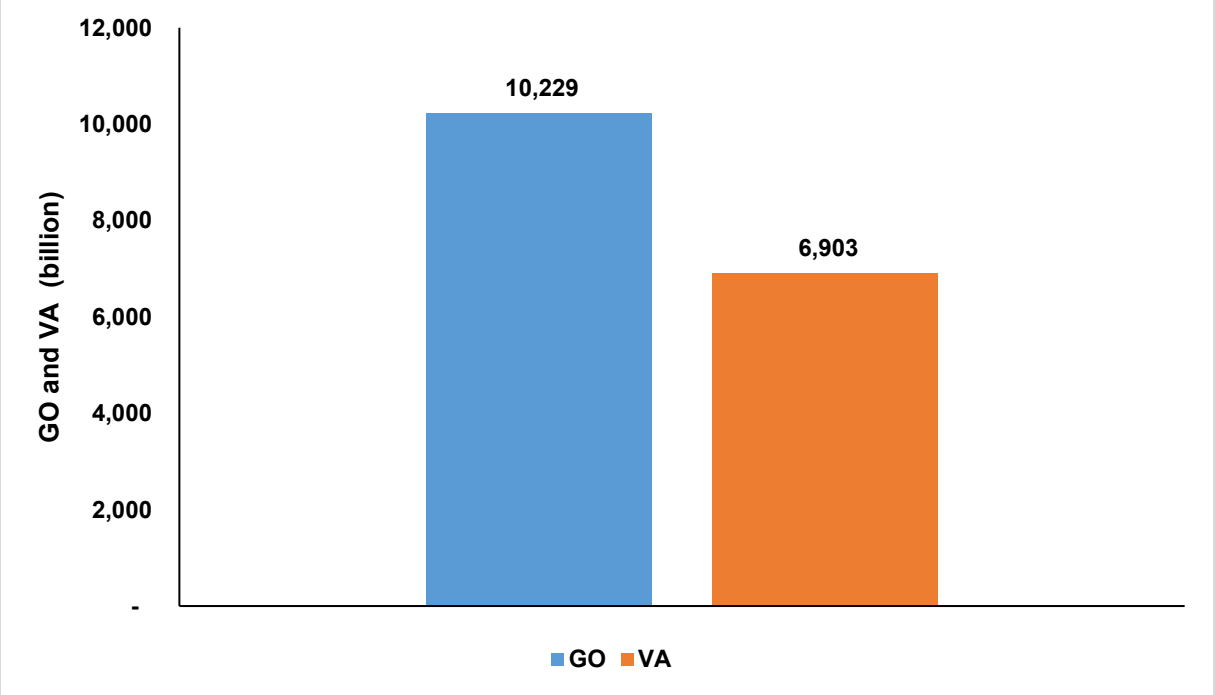
5.6 REAL ESTATE AND BUSINESS SERVICE ACTIVITIES

The Real Estates and Business services covers activities that include: Rental, Leasing of properties, Legal, Accounting, Architectural & Engineering, Scientific Research & Development, Advertising & Marketing research and Veterinary services. Included also are businesses engaged in Other professional, Scientific & Technical activities and Employment activities, Travel & Tour operations & Related activities, Security, Office Administration & other business support activities.

5.6.1 GO and VA in Real Estate and Business Services

Businesses in Real Estates and Business services registered total Gross Output of UGX 10,229 billion and Value Added was UGX 6,903 billion giving a VA/GO ratio of 67.5 percent. Real estate activities had the highest GO of UGX 4,438 billion while Veterinary activities had the lowest GO with UGX 14.8 billion **(Figure 5.27 and Table 5.46).**

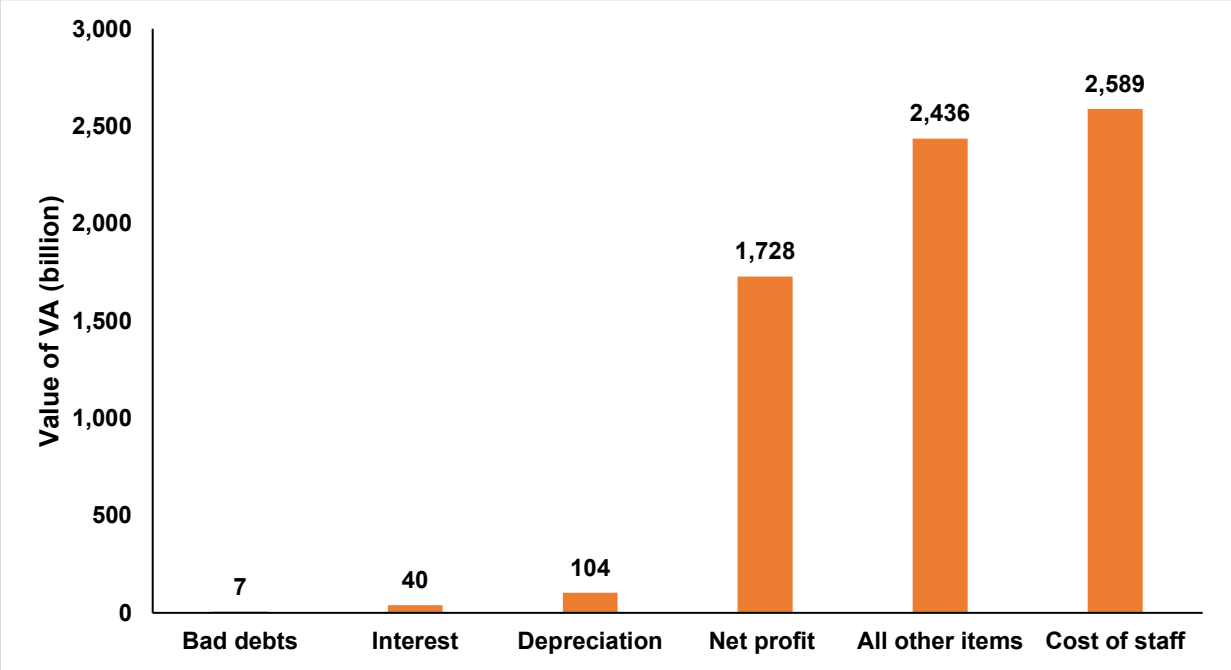
Figure 5.27: GO and VA in Real Estate and Business Services (billion UGX)



5.6.2 Components of VA in Real estate and business services

Cost of staff was the largest component of Value Added with UGX 2.6 trillion (37.5%) followed by All other items at 2.4 trillion (35.3%). The least proportion was Bad Debts with 6.5 billion **(Figure 5.28 and Table 5.47).**

Figure 5.28: Components of VA in Real Estates and Business Services (billion UGX)



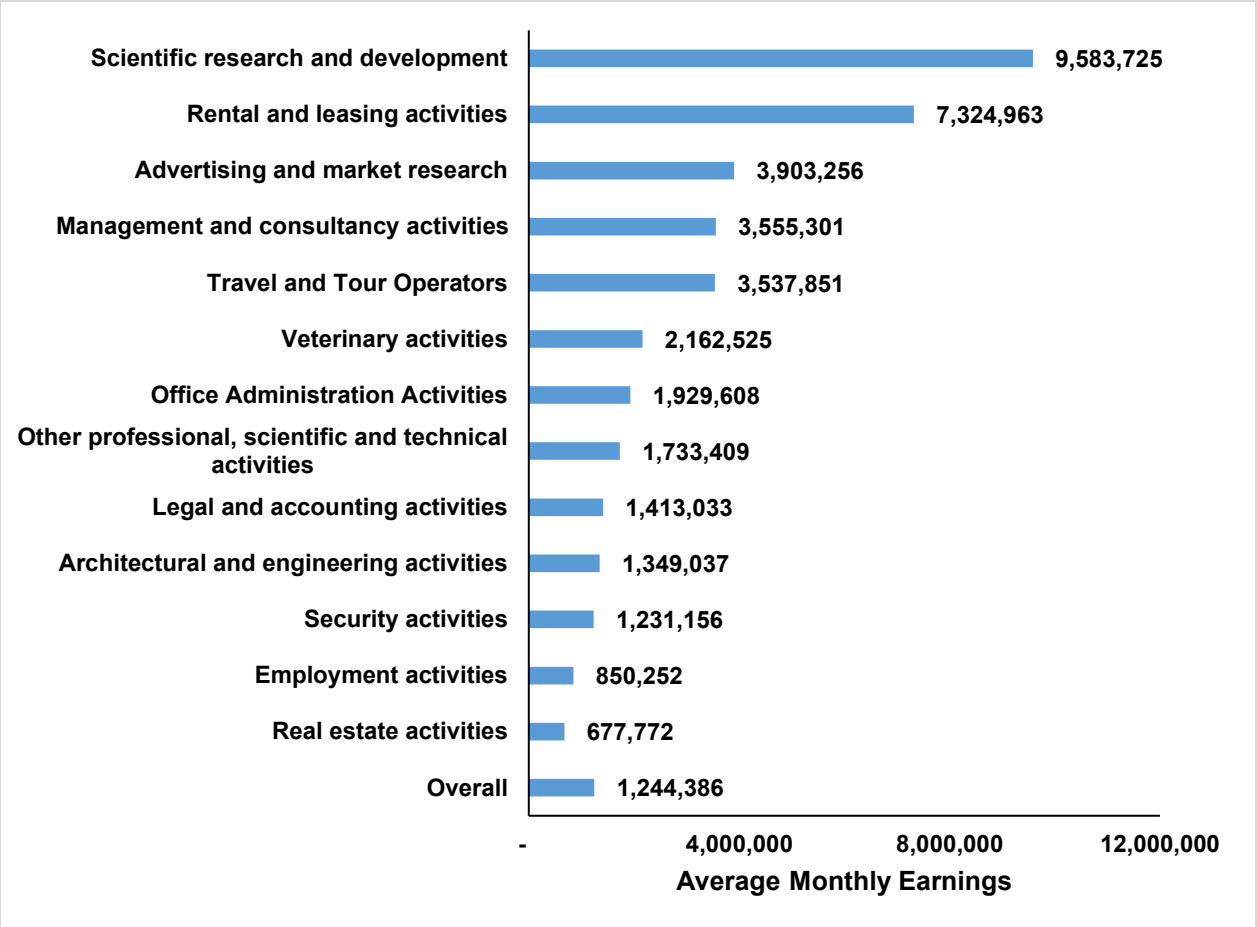
5.6.3 Cost of Staff in Real estate and Business Services

The total cost of staff in Real Estate and Business Services was UGX 2,589 billion. Salaries and Wages contributed the highest with UGX 2,118 billion representing 81.9 percent while Directors' Fees made the lowest contribution UGX 44 billion **(Table 5.48)**.

5.6.4 Average Monthly Earnings

Average monthly earnings for businesses in Real Estate and Business Services was UGX 1.2 million. Scientific research and development had the highest average monthly earning of UGX 9.6 million while the least average monthly earning was reported in the Real estate activities at UGX 677,722 (**Figure 5.29).**

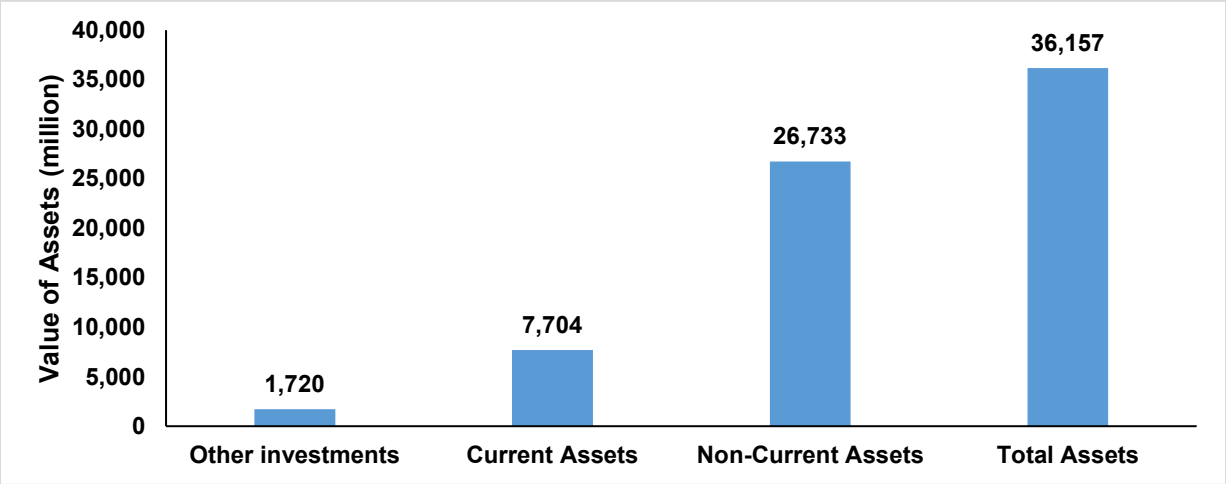
Figure 5.29: Average Monthly Earnings (UGX)



5.6.5 Assets in Real Estate and Business Services

Total value of Assets in Real Estate and Business Services was UGX 36 trillion. Non-Current Assets constituted the largest share with UGX 27 trillion, Current Assets had UGX 8 trillion while Other investments had the lowest share with UGX 1.7 trillion (**Figure 5.30)**.

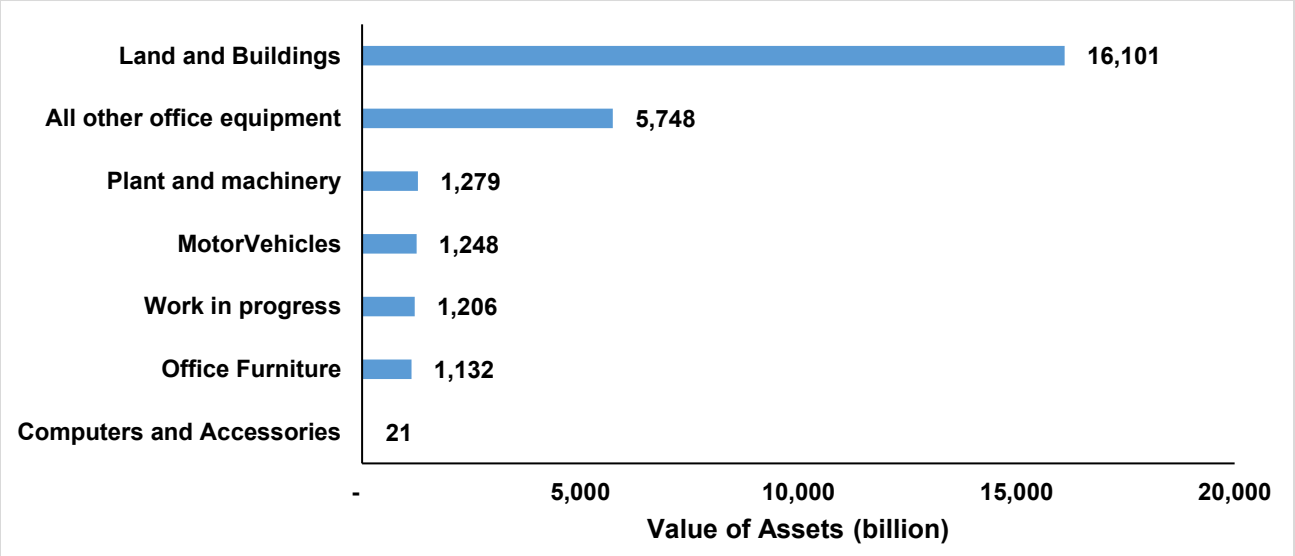
Figure 5.30: Assets in Real Estate and Business Services (million UGX)



5.6.6 Components of Non-Current Assets in Real estate and Business Services

Land and Buildings represented the largest component with UGX 16 trillion, All other office equipment had UGX 6 trillion while Computer and Accessories was the least component with UGX 21 billion (**Figure 5.31)**.

Figure 5.31: Non-Current Assets in Real estate and Business Services (billion UGX)



5.6.7 Performance Indicators

5.6.7.1 Liquidity Ratio

The overall liquidity ratio in Real Estate and Business services was 1.2, indicating adequate ability of businesses in Real Estate and Business services to meet their short-term liabilities. Real estate activities and Other professional, scientific and technical activities both had the highest liquidity ratio of 1.4 **(Table 5.50).**

5.6.7.2 Profitability Ratio

Profitability in Real Estate and Business Services was 8.4 percent. This implies that Real Estate Activities generates UGX 84,000 as profit for every UGX 1 million of income. Scientific research and development activities had the highest profitability of 14.3 percent **(Table 5.51).**

5.6.7.3 Debt Ratio

The Debt ratio in Real Estate and Business Services was 0.5, implying the sector is financing its business with 50 percent borrowed money. Legal and Accounting activities had the highest debt ratio of 1.0 while businesses in Advertising and market research had the least debt ratio of 0.2 **(Table 5.52).**

5.6.7.4 Labour productivity

Labour Productivity in real Estate and Business Services was UGX 37.1 million. Scientific research and development had the highest Labour productivity of UGX 362 million per year, while Security activities had the lowest Labour productivity of UGX 19.0 million **(Table 5.53).**

5.7 EDUCATION

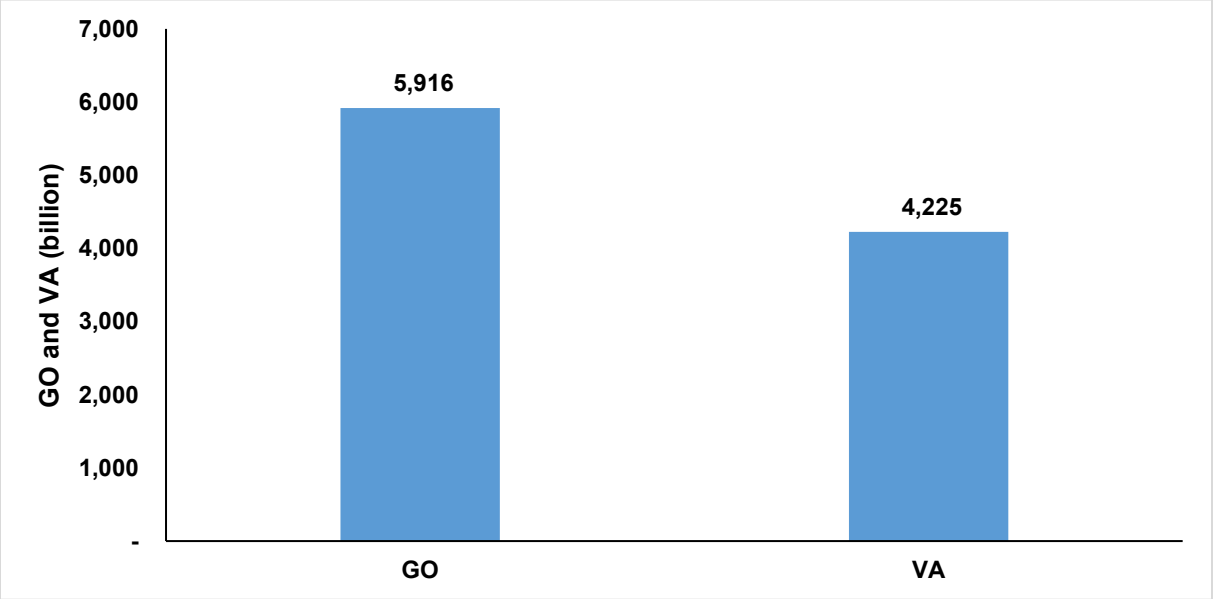
This chapter presents findings for Education services, covering Primary education, Secondary education, Technical and Vocational education, Higher education, and Other education support services.

5.7.1 GO and VA in Education

The total Gross Output in Education was UGX 5,916 billion and total Value Added was UGX 4,225 billion. Primary Education accounted for the highest Gross Output with UGX 2,368 billion followed by secondary education at UGX 1,573 billion while Other education and support activities accounted for the smallest share with UGX 416 billion.

A similar trend was observed in Value Added, where Primary education was the largest contributor with UGX 1,685 billion while the Other education and support activities recorded the lowest contribution to total VA with UGX 303 billion **(Figure 5.32 and Table 5.54).**

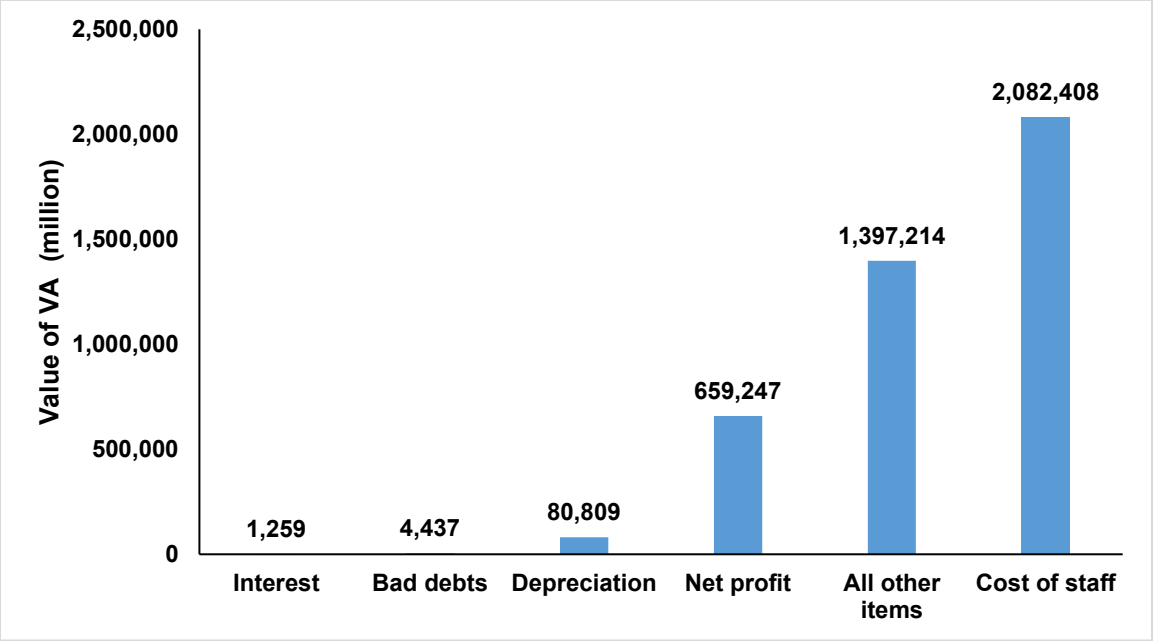
Figure 5.32: GO and VA in Education (billion UGX)



5.7.2 Components of VA in Education

Cost of Staff was the largest component of VA in Education with UGX 2,082 billion representing 49.3 percent followed by All other items with UGX 1,397 billion, this comprises of gifts, donations, loss on foreign exchange, loss on sale of assets and other provisions. Interest was the smallest component with UGX one billion **(Figure 5.33 and Table 5.55).**

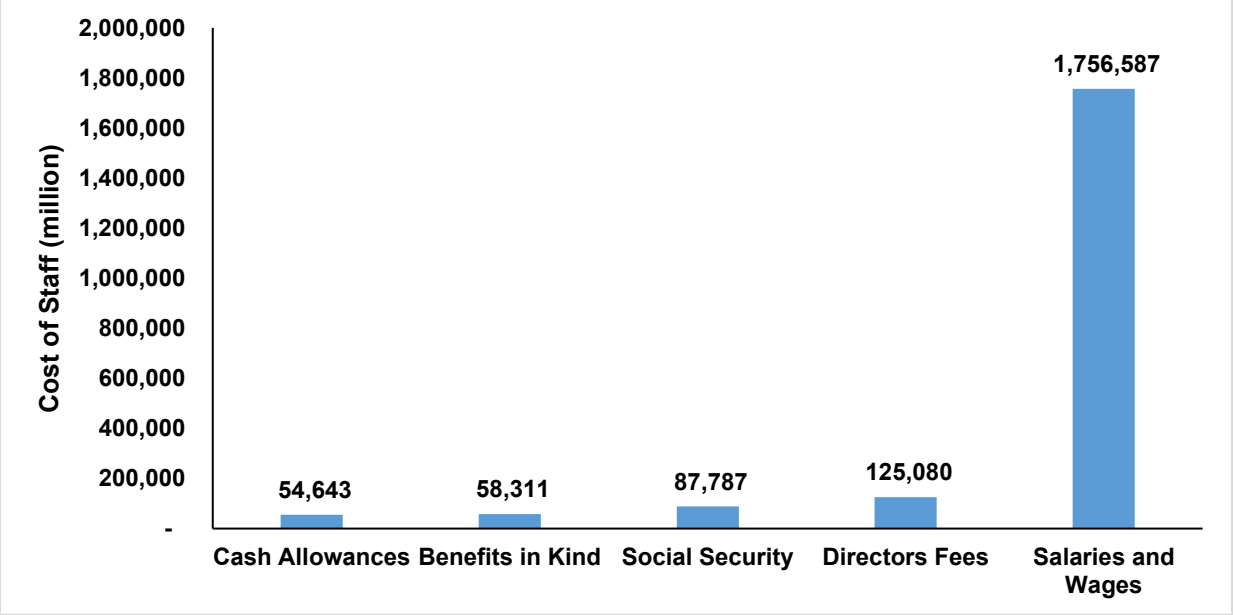
Figure 5.33: Components of VA in Education (million UGX)



5.7.3 Cost of staff in Education

The total cost of staff in Education was UGX 2,082 billion. Salaries and Wages contributed the largest proportion of Cost of Staff with UGX 1,757 billion (84.4%), followed by Director's fees with UGX 125 billion. Cash allowances made the least contribution to Cost of Staff with UGX 55 billion accounting for 2.6 percent **(Figure 5.34 and Table 5.56)**.

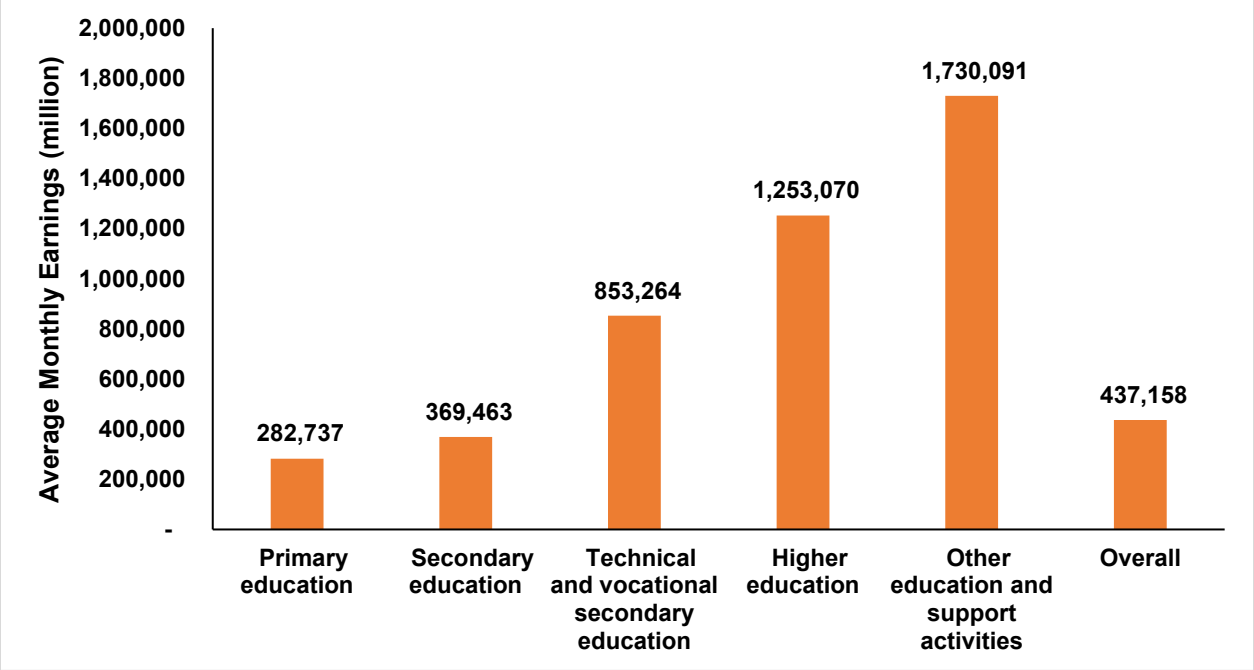
Figure 5.34: Cost of Staff in Education (million UGX)



5.7.4 Average monthly earnings

The average monthly earning in Education was UGX 437,158. Higher Education had the highest average monthly earnings at UGX 1,730,091 while Primary Education registered the lowest with UGX 282,737 per month **(Figure 5.35)**.

Figure 5.35: Average monthly earnings (UGX)



5.7.5 Operating Costs in Education

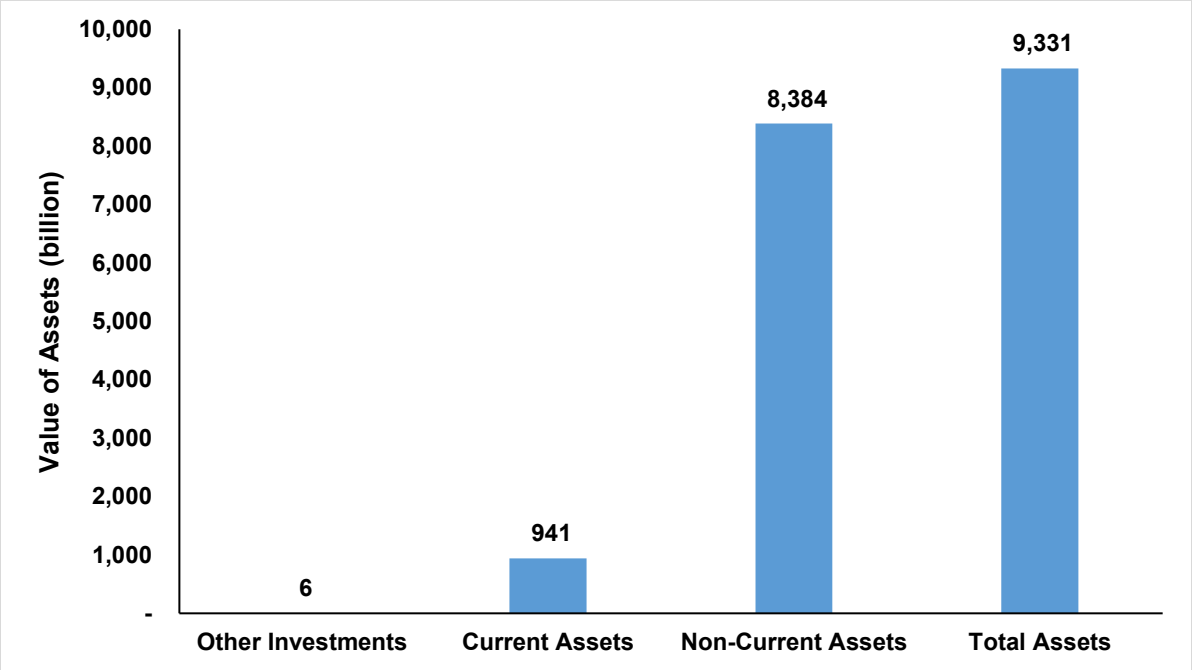
The total Operating cost in Education was UGX 1,064 billion. Motor vehicle running costs accounted for the largest share of operating costs with UGX 209 billion followed by Office expenses at UGX 169 billion **(Table 5.57)**.

5.7.6 Assets in Education

Total Assets in Education amounted to UGX 9,331 billion. The non-current assets accounted for the largest share of Total Assets with UGX 8,384 billion (89.8%), while Other Investments accounted for the lowest with UGX 6 billion.

Primary education had the highest proportion of the total assets at 2,488 billion while Other education and support activities had the least share of assets with UGX 825 billion **(Figure 5.36 and Table 5.58).**

Figure 5.36: Assets in education by Activity (billion UGX)



5.7.7 Performance Indicators in education

5.7.7.1 Profitability ratio

Overall profitability in education was 9.5 percent. This implies that for every UGX 1 million of total income generated, businesses in Education retained UGX 95,000 in profits. Primary education was the most profitable at 15.0 percent while Other education and support activities was the least profitable at 2.0 percent **(Table 5.59).**

5.7.7.2 Liquidity ratio

Education registered a liquidity ratio of 1.1. Other education and support activities had the highest liquidity ratio of 3.4 while Primary education had the lowest liquidity ratio of 0.6 **(Table 5.60).**

5.7.7.3 Debt Ratio

The overall Debt Ratio in education was 0.18, indicating that the sector finances approximately 18 percent of its assets through borrowing. Primary education Activities had the highest Debt Ratio at 0.25, while technical and vocational secondary education Activities had the lowest Debt Ratio of 0.07 **(Table 5.61).**

5.7.7.4 Labour productivity

The overall labour productivity in Education was UGX 10.6 million. Higher education Activities recorded the highest labour productivity of UGX 37.0 million while Primary Education activities had the lowest labour productivity of UGX 7.3 million **(Table 5.62)**.

5.7.7.5 Capital Productivity

Education registered a capital productivity of 0.5, implying that for every UGX 1 million of Non-current assets, businesses in Education produced value added of UGX 0.5 million. Primary education had the highest capital productivity of 0.8. Technical and Vocational Secondary Education had the lowest capital productivity of 0.2 **(Table 5.63).**

5.8 HUMAN HEALTH AND SOCIAL WORK ACTIVITIES

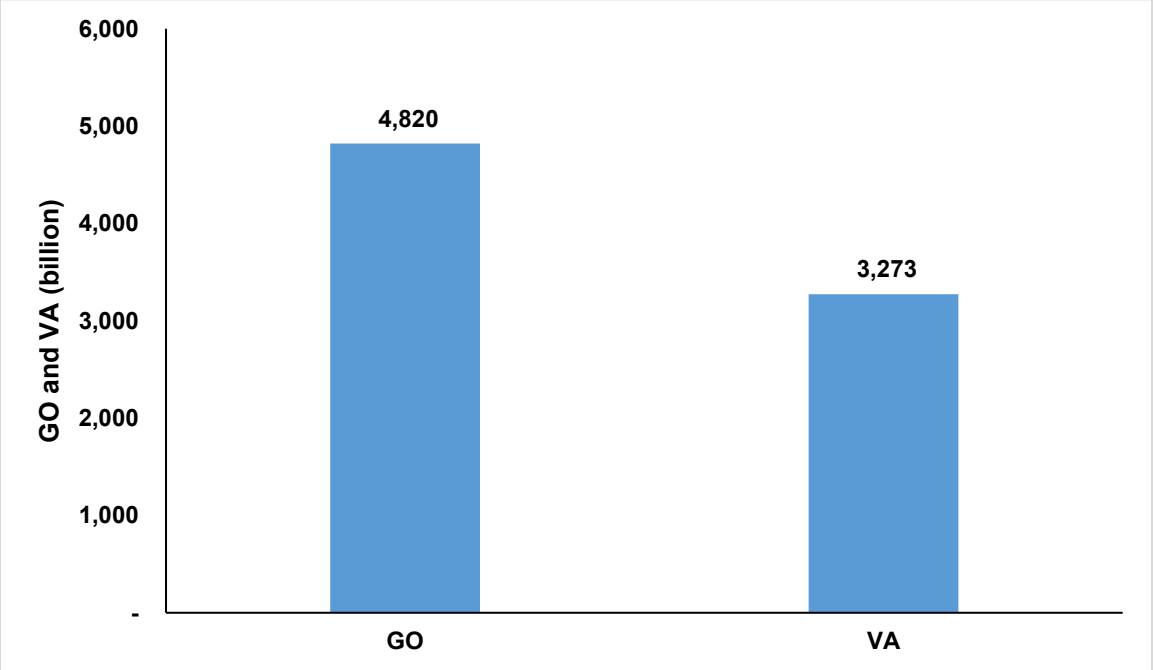
Human health and social work activities includes Hospital activities, Residential care activities, Social work services and Other human health activities.

5.8.1 GO and VA in Human health and social work activities

The total Gross Output in Human health and social work activities was UGX 4,820 billion. The Hospital activities had the largest share of the total Gross Output of UGX 2,103 billion. This was followed by Other human health activities with UGX 1,385 billion. Residential Care Activities had the least Gross Output of UGX 78 billion.

The total Value Added in Human health and social work activities was UGX 3,273 billion. Hospital activities had the highest Value Added at UGX 1,336 billion, followed by social work activities at 1,160 billion. Residential care activities had the least VA of UGX 76 billion **(Figure 5.37 and Table 5.64).**

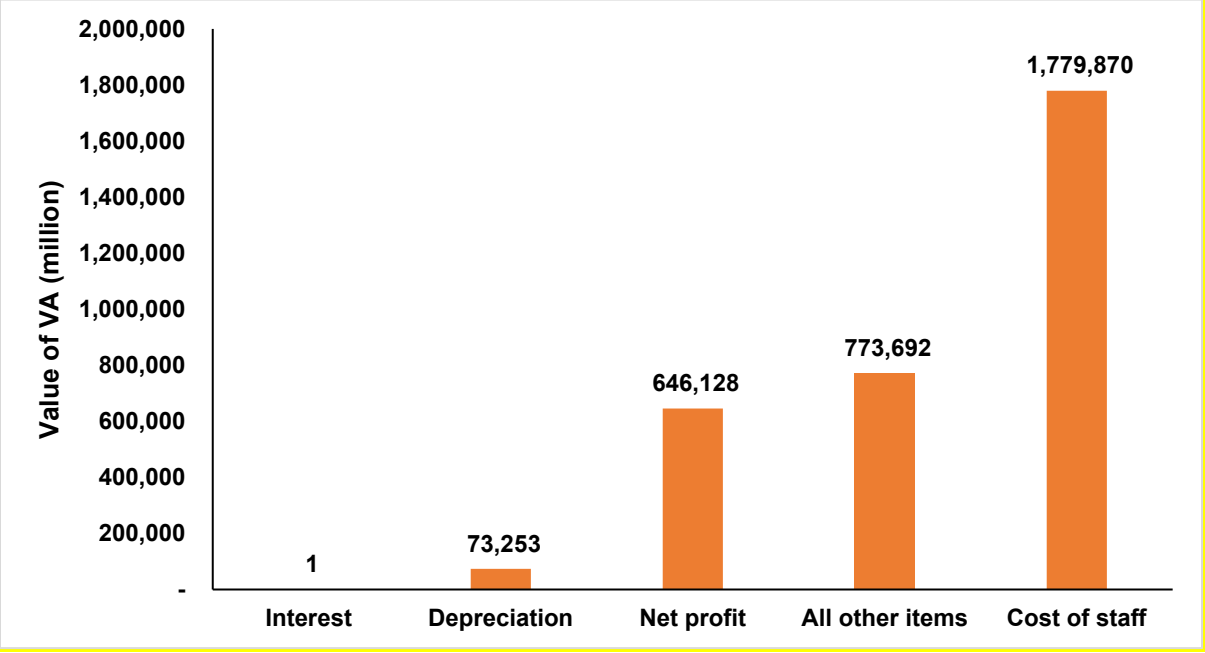
Figure 5.37: GO and VA for Health by Activity (billion UGX)



5.8.2 Components of VA in Human health and social work activities

Cost of Staff constituted the largest component with UGX 1,780 billion representing 54.4 percent of the total VA, followed by All other items UGX 774 billion representing 23.6 percent of the total VA **(Figure 5.38 and Table 5.65).**

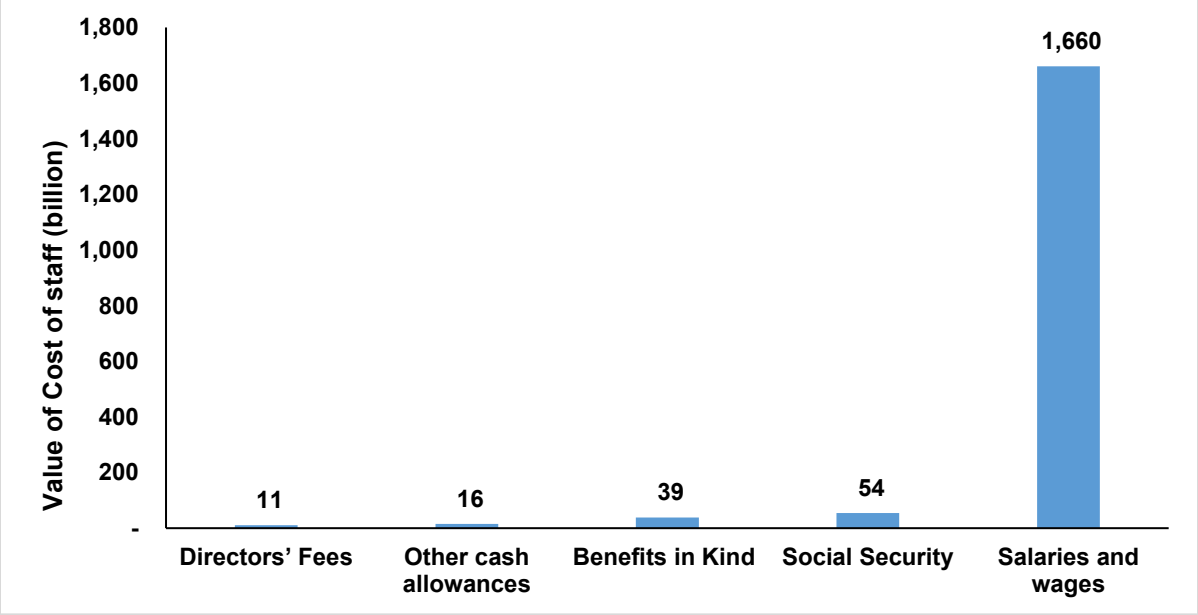
Figure 5.38: Components of VA in Human health & social work activities (million UGX)



5.8.3 Cost of Staff in Human health and social work activities

The total Cost of Staff in the Health and Social Work Activities was UGX 1,780 billion. Salaries and wages constituted the largest component with UGX 1,660 billion representing 93.3 percent of the total cost of staff. The smallest component was Directors' fees with UGX 11 billion **(Figure 5.39 and Table 5.66).**

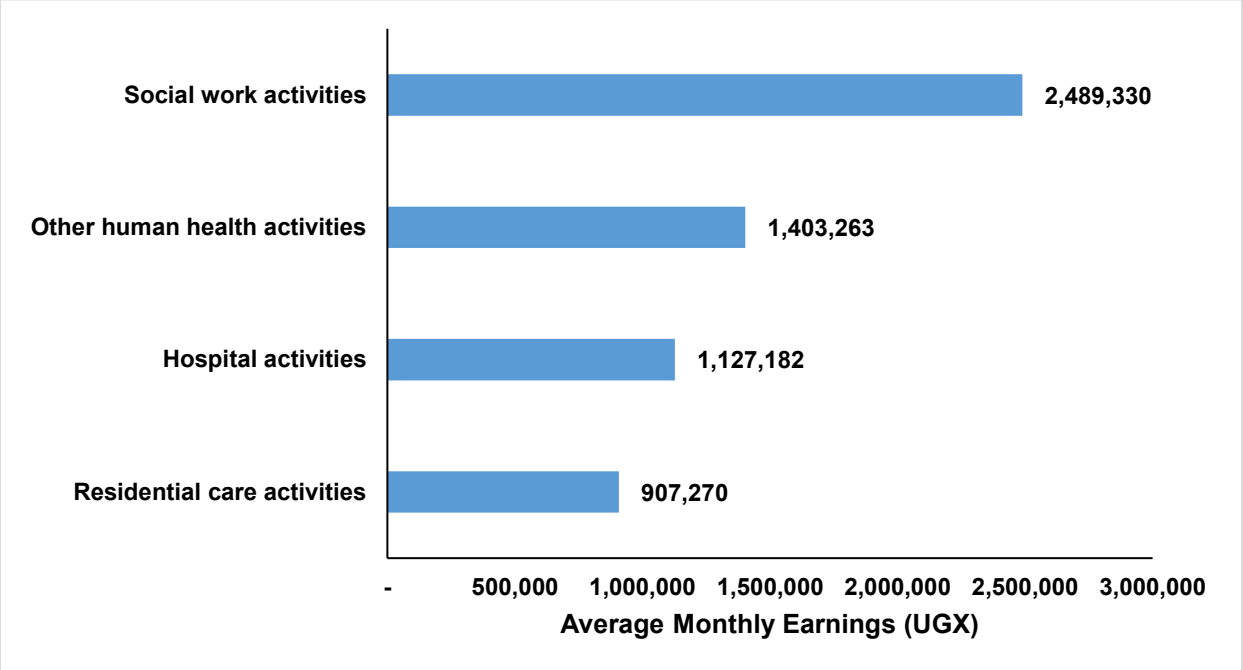
Figure 5.39: Components of cost of staff in Human health activities (billion UGX)



5.8.4 Average Monthly Earnings

The average monthly earning in Human health and social work activities was about UGX 1.5 million. Amongst the Activities, the highest average monthly earning was recorded in social work activities with UGX 2.5 million, followed by Other human health activities with UGX 1.4 million. The least average monthly earning was recorded in Residential care activities at UGX 907,270 **(Figure 5.40 and Table 5.67).**

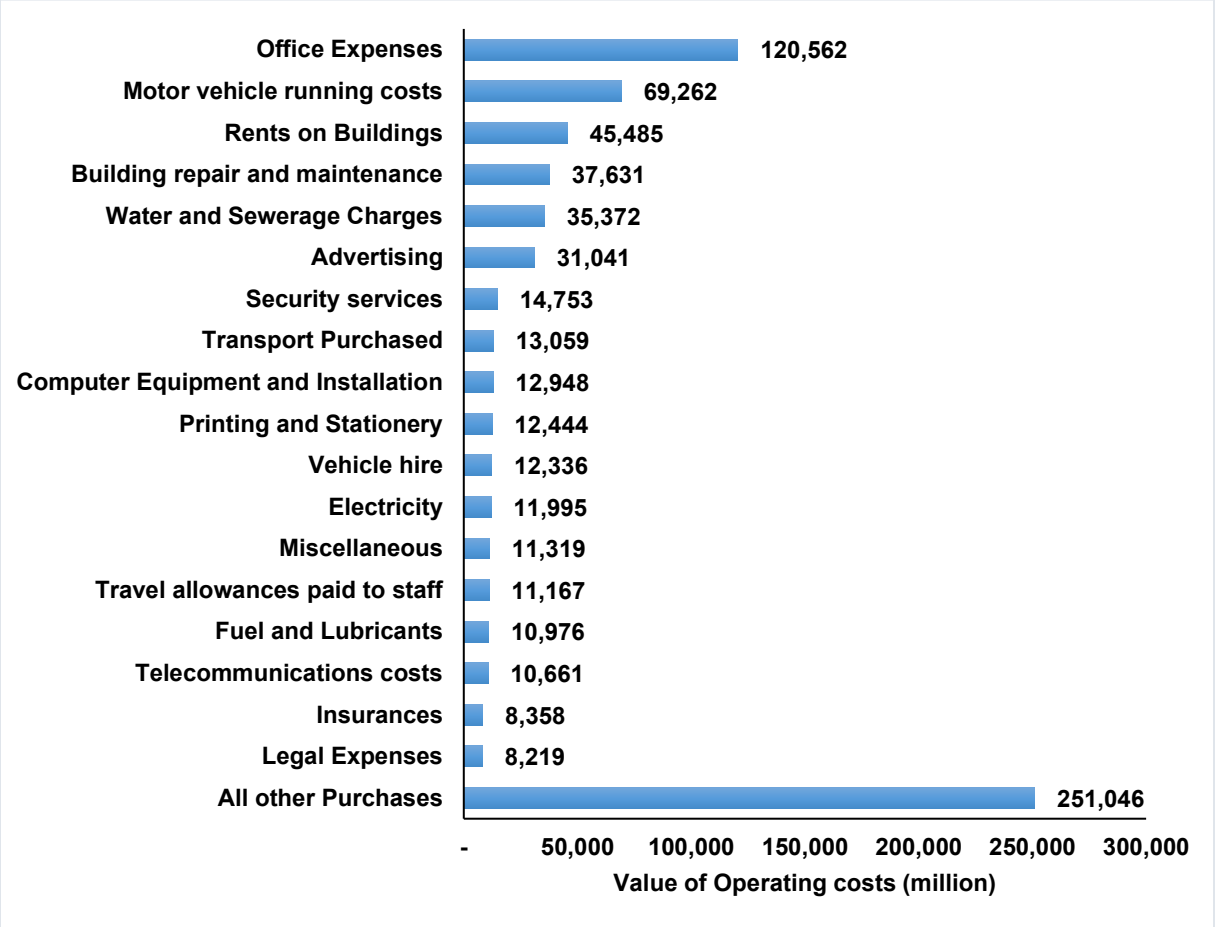
Figure 5.40: Average Monthly Earnings



5.8.5 Operating Costs in Human health and social work activities

Office expenses constituted the largest component with 121.6 billion, followed by Motor vehicle running costs with 69.3 billion. Other purchases had the highest absolute value with UGX 251.0 billion, but as a residual category comprising several discrete cost components (such as Selling and Buying commissions, Membership & subscription fees, Packaging materials **(Figure 5.41 and Table 5.68).**

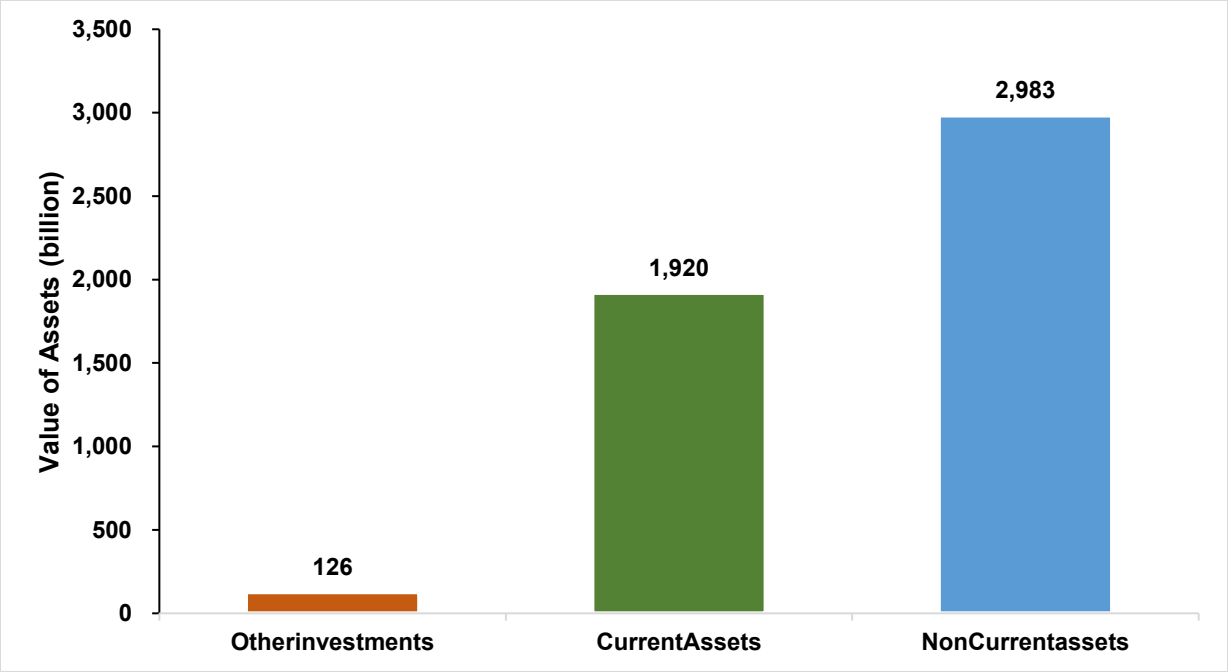
Figure 5.41: Operating Costs in Human health and social work activities (million UGX)



5.8.6 Assets in Human health and social work activities

The total value of assets in the Human health and social work activities was UGX 5,030 billion. Non-current assets accounted for more than half of the total assets with UGX 2,983 billion representing 59.3 percent, followed by current assets with UGX1,920 billion, while Other Investments was the smallest component with 126 billion **(Figure 5.42).**

Figure 5.42: Assets in human health and social work activities (billion UGX)



5.8.7 Performance Indicators in Human health and social work activities

5.8.7.1 Liquidity Ratio

The overall liquidity ratio in Human health and social work activities was 1.8 reflecting a comfortable short-term financial position. Residential care activities recorded the highest ratio at 6.7 which may signal underutilization of current assets. The least was Social work activities with 1.7 **(Table 5.69).**

5.8.7.2 Profitability ratio

The overall profitability ratio in Human health and social work activities was 9.5 percent, indicating that on average, businesses in Human health and social work activities retain UGX 95,000 in profit for every 1 million UGX of total income generated. The most profitable was Residential care activities at 19.2 percent followed by Social work activities that recorded profitability of 14.6 percent, while Other human health activities recorded the lowest profitability at 0.7 percent **(Table 5.70).**

5.8.7.3 Debt Ratio

The overall debt ratio in Human health and social work activities was 0.4 indicating moderate reliance on debt financing. Other human health activities had the highest ratio at 0.5, while Residential care activities recorded the lowest at 0.1 **(Table 5.71).**

5.8.7.4 Labour productivity

Labour productivity in Human health and social work activities was UGX 32.5 million per annum. Social work activities recorded the highest productivity at UGX 55.6 million followed by Other Human Health activities at UGX 27.9 million, while Residential care activities had the lowest at UGX 22.8 million UGX **(Table 5.72).**

5.8.7.5 Capital productivity

The overall capital productivity in Human health and social work activities was 1.1, indicating that the sector generates UGX 1.1 million in value added for every UGX 1 million invested in non-current assets. Other human health activities recorded the highest efficiency at 4.0, suggesting high-value services with minimal fixed capital. Hospital activities had the lowest ratio at 0.7 **(Table 5.73).**

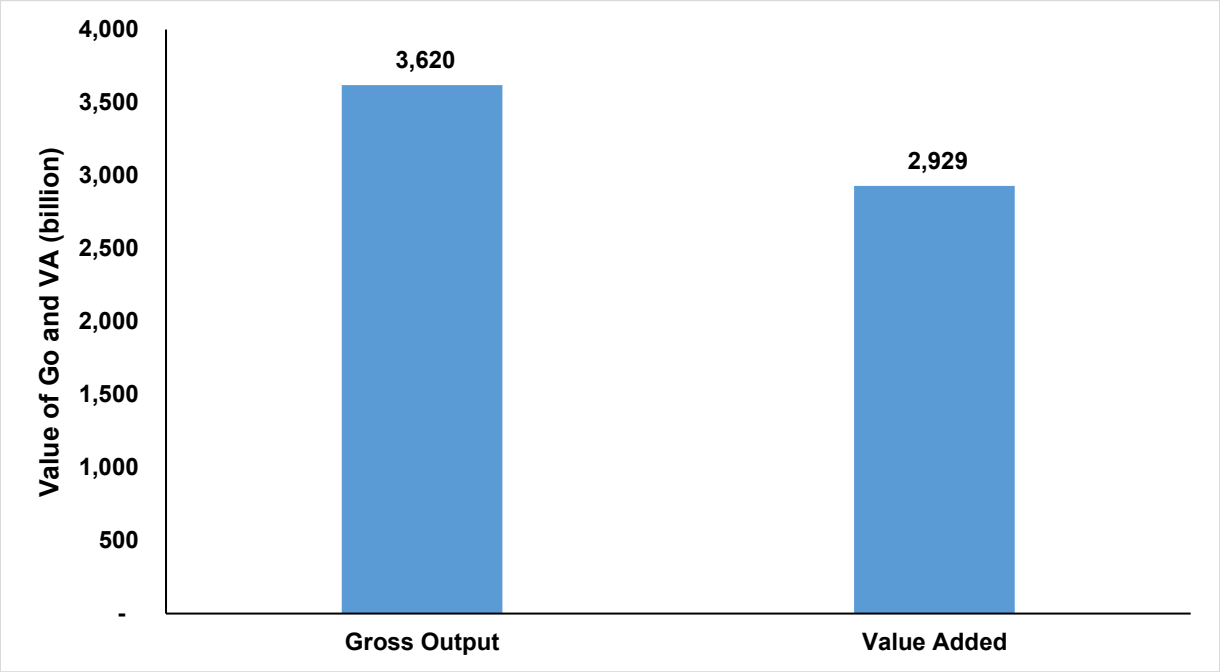
5.9 RECREATION AND PERSONAL SERVICES

Recreation and Personal Services covers activities in Creative, Arts and Entertainment Activities, Library, Archives and museum activities, Gambling and Betting activities, Sports, amusements and Recreation Activities, Activities of Membership organizations, Repair of computers and personal household goods and the Other personal service activities.

5.9.1 GO and VA in Recreation and Personal Services

The total GO in Recreation and Personal Services was UGX 3,620 billion and the VA was 2,929 billion. Other personal service activities registered the highest GO of UGX 1,500 billion while Library and archives and museums activities recorded the lowest with UGX 12 billion. Other personal service activities registered the highest VA of UGX 1,163 billion while Library and archives and museums activities registered the lowest VA with UGX 11 billion **(Figure 5.43 and Table 5.74).**

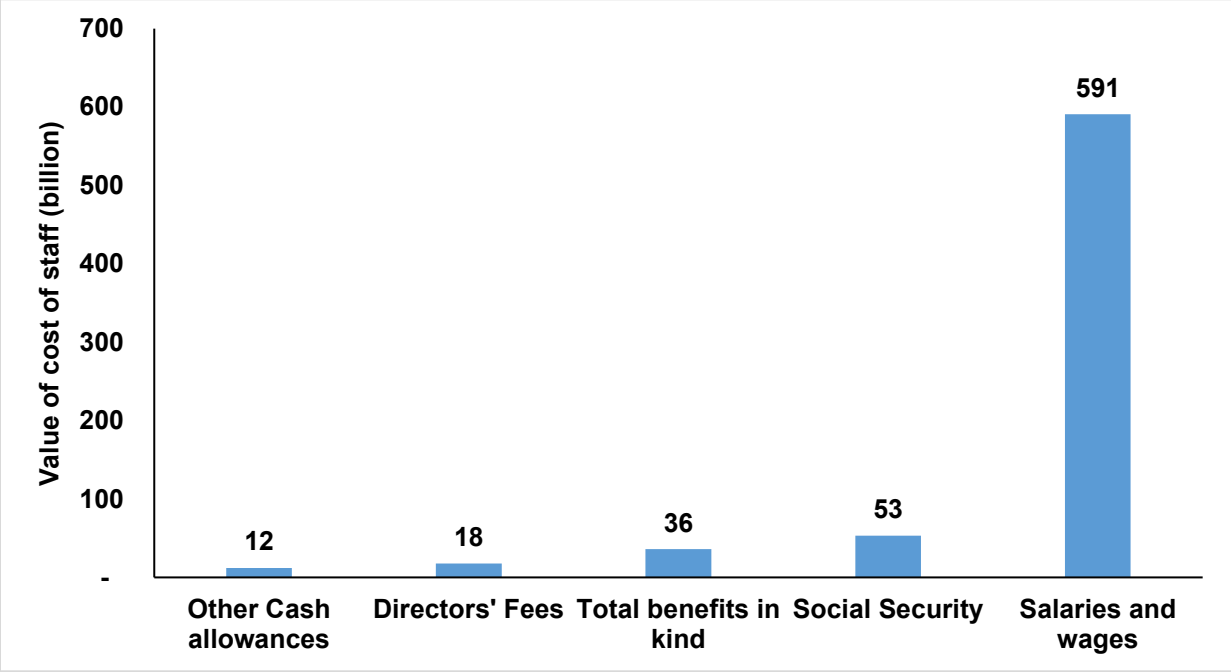
Figure 5.43: GO and VA (billion UGX)



5.9.2 Cost of Staff in Recreation and Personal Services

The total Cost of Staff in the Recreation and personal services was UGX 709 billion. Salaries and Wages with UGX 591 billion had the highest share while Other cash allowances with UGX 12 billion accounted for the least share of total cost of staff **(Figure 5.44 and Table 5.75).**

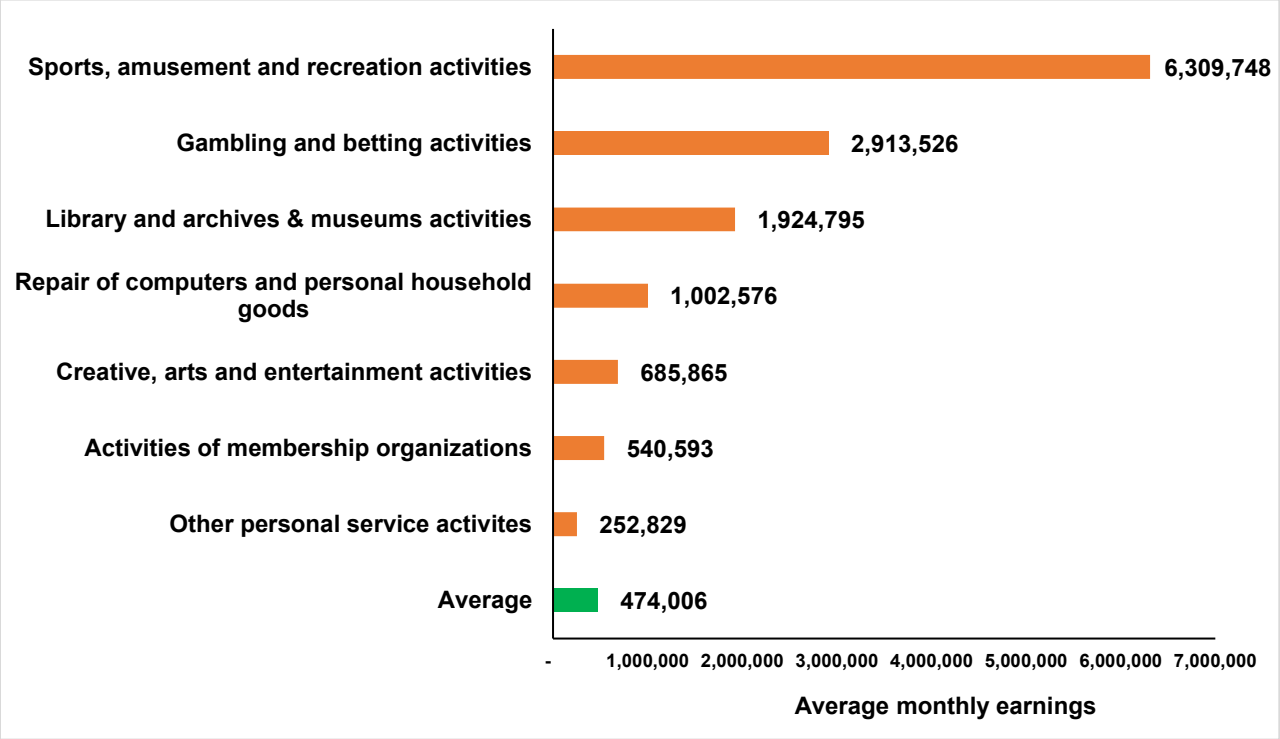
Figure 5.44: Components of Cost of Staff in Recreation and Personal Services (billion UGX)



5.9.3 Average Monthly Earnings in Arts, entertainment and recreation

Average monthly earnings in Recreation and Personal Services was about UGX 0.5 million. Sports, amusement and recreation activities had the highest Average monthly earnings with UGX 6.3 million while Other personal service activities had the least Average monthly earnings with about UGX 0.3 million **(Figure 5.45 and Table 5.76).**

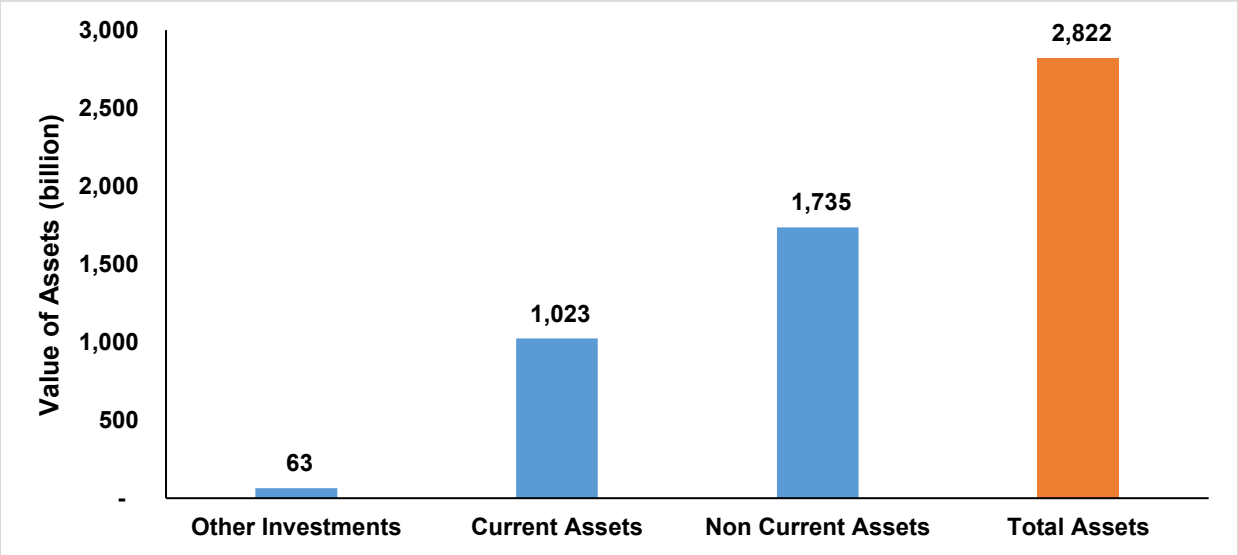
Figure 5.45: Average monthly earnings in Arts, entertainment and recreation (UGX)



5.9.4 Assets in Arts, entertainment and recreation

Total value of assets in Arts, entertainment and recreation was UGX 2,822 billion. The value of Current assets was UGX 1,023 billion, Non-current assets had a value of UGX 1,735 billion, while Other investments had a value of UGX 63 billion **(Figure 5.46).**

Figure 5.46: Assets in Arts, entertainment and recreation (billion UGX)



5.9.5 Performance Indicators in Arts, entertainment and recreation

5.9.5.1 Liquidity Ratio

Liquidity ratio in Arts, entertainment and recreation was 0.9, showing inadequate immediate resources to cover its current liabilities. Activities of membership organizations had the highest liquidity ratio of 3.5 while Sports, amusement and recreation activities had the lowest ratio with 0.4 **(Table 5.77).**

5.9.5.2 Profitability Ratio

The overall profitability ratio in Arts, entertainment and recreation was 18.0 percent. This implies that about 18 percent of profit was generated for every unit of income earned. Repair of computers & personal household goods was the most profitable with a ratio of 45.0 percent while Social work activities was the least profitable with a ratio of 14.1 percent **(Table 5.78).**

5.9.5.3 Labour productivity

Arts, entertainment and recreation had Labour Productivity UGX 23.5 million. This implies that each unit of labour in Arts, entertainment and recreation produced an output of UGX 23.5 million per year. Sports, amusement and recreation activities had the highest Labour productivity of UGX 313.1 million while Other personal service activities with UGX 13.7 million had the lowest Labour productivity **(Table 5.79).**

5.9.5.4 Capital Productivity

Capital Productivity in Arts, entertainment and recreation was 1.7. This implies that every UGX 1 million worth of Non-Current Assets in Arts, entertainment and recreation generated Value Added of UGX 1.7 million per year **(Table 5.80).**

List of Chapter Five Tables

Table 5.1: GO, VA and IC by Activity (million UGX)

Table 5.2: Components of VA in Trade (million UGX)

Table 5.3 Components of Cost of Staff in Trade (million UGX)

Table 5.4: Operating Costs in Trade (million UGX)

Table 5.5: Assets, Equity and Liabilities in Trade (million UGX)

Table 5.6: Non-Current Assets by Activity (million UGX)

Table 5.7: Profitability Ratio by Activity (million UGX)

Table 5.8: Labour productivity by Activity (million UGX)

Table 5.9: Liquidity Ratio by Activity (million UGX)

Table 5.10: Capital Productivity by Activity

Table 5.11: Debt Ratio by Activity

Table 5.12: GO, VA and IC in Transportation and Storage (million UGX)

Table 5.13: Components of VA in Transportation and Storage (million UGX)

Table 5.14: Components of Cost of Staff (million UGX)

Table 5.15: Employment and Average Monthly Earnings by Activity

Table 5.16: Operating Costs in Transportation and Storage

Table 5.17: Liquidity in Transportation and Storage (million UGX)

Table 5.18: Profitability in Transportation and Storage

Table 5.19: Debt ratio in Transportation and Storage (million UGX)

Table 5.20: Labour productivity in Transportation and Storage

Table 5.21: Capital productivity in Transportation and Storage (million UGX)

Table 5.22: GO and VA Accommodation and Food Services by activity

Table 5.23: Components of VA in Accommodation and Food Services (million UGX)

Table 5.24: Components of Cost of Staff in Accommodation and Food Services (million UGX)

Table 5.25: Operating Costs in Accommodation and Food Services (million UGX)

Table 5.26: Non-current Assets in Accommodation and Food Services (million UGX)

Table 5.27: Liquidity Ratio in Accommodation and Food Services

Table 5.28: Profitability Ratio in Accommodation and Food Services

Table 5.29: Debt Ratio in Accommodation and Food Services

Table 5.30: Labour productivity in Accommodation and Food Services (million UGX)

Table 5.31: Capital Productivity in Accommodation and Food Services (million UGX)

Table 5.32: GO and VA in Information and Communication (million UGX)

Table 5.33: Components of cost of staff in Information and Communication

Table 5.34: Operating Costs in Information and communication

Table 5.35: Liquidity Ratio by Activity (million UGX)

Table 5.36: Profitability ratio by Activity (million UGX)

Table 5.37: GO and VA in Finance and Insurance services (million UGX)

Table 5.38: Components of VA in Finance and Insurance services (million UGX)

Table 5.39: Components of Cost of staff in Finance and Insurance services

(million UGX)

Table 5.40: Average Monthly Earnings by Activity

Table 5.41: Liquidity Ratio in the Finance and Insurance activities (million UGX)

Table 5.42: Profitability in Finance and Insurance activities (million UGX)

Table 5.43: Debt ratio in Finance and Insurance services (million UGX)

Table 5.44: Labor productivity in Finance and Insurance services (million UGX)

Table 5.45: Capital Productivity in Finance and Insurance services (million UGX)

Table 5.46: GO and VA in Real Estate and business services (million UGX)

Table 5.47: Components of VA in Real Estate and Business services (million UGX)

Table 5.48: Components of Cost of Staff (million UGX)

Table 5.49: Average Monthly Earnings

Table 5.50: Liquidity Ratio in Real estate and business services (million UGX)

Table 5.51: Profitability Ratio in Real Estate and business services

Table 5.52: Debt Ratio in Real Estate and business services

Table 5.53: Labour productivity in Real Estate and business services

Table 5.54: GO and VA by Activity (million UGX)

Table 5.55: Components of VA in Education by Activity (million UGX)

Table 5.56: Cost of Staff in Education (million UGX)

Table 5.57: Operating Costs in Education (million UGX)

Table 5.58: Assets in education by Activity (million UGX)

Table 5.59: Profitability Ratio in Education (million UGX)

Table 5.60: Liquidity ratio in Education (million UGX)

Table 5.61: Debt ratio in Education (million UGX)

Table 5.62: Labour productivity in Education (million UGX)

Table 5.63: Capital Productivity in Education (million UGX)

Table 5.64: GO and VA in Human Health and Social Work Activities (million UGX)

Table 5.65: Components of VA in Human Health and Social Work Activities (million UGX)

Table 5.66: Components of cost of staff in Human Health and Social Work Activities (million UGX)

Table 5.67: Average Monthly earnings in Human Health and Social Work Activities

Table 5.68: Operating Costs in Human Health and Social Work Activities (million UGX)

Table 5.69: Liquidity Ratio in Human Health and Social Work Activities

Table 5.70: Profitability Ratio in Human Health and Social Work Activities

Table 5.71: Debt Ratio in Human Health and Social Work Activities

Table 5.72: Labour productivity in Human Health and Social Work Activities

Table 5.73: Capital productivity in Human Health and Social Work Activities

Table 5.74: GO and VA in Recreation (billion UGX)

Table 5.75: Components of Cost of Staff in Recreation (million UGX)

Table 5.76: Average Monthly Earnings in Recreation

Table 5.77: Liquidity Ratio in Recreation (million UGX)

Table 5.78: Profitability Ratio and Debt Ratio in Recreation (million UGX)

Table 5.79: Labour Productivity Ratio in Recreation

Table 5.80: Capital Productivity in Recreation (million UGX)

Table 5.1: GO, VA and IC by Activity (million UGX)

Activity	GO	VA	GO (%)	VA (%)
Sale and repair of motor vehicles and motorcycles	2,104,802	1,416,353	12.7	11.8
Wholesale trade	6,791,601	5,228,075	41.0	43.5
Retail trade	7,673,988	5,371,325	46.3	44.7
Total	**16,570,391**	**12,015,753**	**100.0**	**100.0**

Table 5.2: Components of VA in Trade (million UGX)

Components of VA	Sale and repair of motor vehicles and motorcycles	Wholesale trade	Retail trade	Total	%
Depreciation	59,391	345,175	502,863	907,429	7.6
Interest and Bad Debts	678	38,346	11,364	50,389	0.4
All other items	54,090	334,743	164,325	553,157	4.6
Cost of staff	195,116	711,558	971,680	1,878,354	15.6
Net profit	1,107,078	3,798,254	3,721,093	8,626,425	71.8
Total	**1,416,353**	**5,228,075**	**5,371,325**	**12,015,753**	**100**

Table 5.3 Components of Cost of Staff in Trade (million UGX)

Activity	Sale and repair of motor vehicles and motorcycles	Wholesale trade	Retail trade	Total	%
Salaries and wages	164,456	607,243	926,669	1,698,368	90.4
Directors Fees	931	35,179	3,689	39,799	2.1
Other Cash allowances	3,469	6,240	3,820	13,529	0.7
Benefits in kind	17,736	28,532	18,967	65,236	3.5
Social Security	8,524	34,363	18,535	61,421	3.3
Total	**195,116**	**711,558**	**971,680**	**1,878,354**	**100**
%	**10.4**	**37.9**	**51.7**	**100**	

Table 5.4: Operating Costs in Trade (million UGX)

Components	Sale and repair of motor vehicles and motorcycles	Wholesale trade	Retail trade	Total	%
Electricity	8,629	43,258	48,644	100,532	3.6
Water and Sewerage Charges	46,539	41,057	216,226	303,822	11.0
Training and Education	4,470	9,481	4,743	18,693	0.7
Bank charges	5,133	25,697	8,375	39,205	1.4
Motor vehicle running costs	47,755	79,998	217,192	344,944	12.5
Fuel and Lubricants	9,472	18,670	19,330	47,471	1.7
Vehicle hire	8,960	25,524	38,589	73,072	2.6
Motorcycle hire	1,731	6,464	2,489	10,684	0.4
Water transport cost	1,610	6,068	2,349	10,026	0.4
Transport Purchased	4,867	21,110	8,458	34,435	1.2
Travel allowances paid to staff	6,935	49,714	13,077	69,725	2.5
Insurances	4,681	20,185	8,263	33,129	1.2
Clearing and Forwarding Expenses	7,410	9,899	5,203	22,512	0.8
Telecommunications costs	6,885	20,653	10,031	37,569	1.4
Courier services	2,196	7,543	3,226	12,965	0.5
Postage	1,597	8,794	2,332	12,723	0.5
Rent	82,819	116,356	71,194	270,368	9.8
Equipment hire	6,660	12,453	48,752	67,865	2.5
Building repair and maintenance	17,233	63,308	27,356	107,896	3.9
Comp equipment installation	3,951	15,317	8,144	27,412	1.0
Security services	9,084	23,080	41,298	73,462	2.7
Advertising	12,139	46,727	33,583	92,450	3.3
Entertainment expenses	1,664	8,898	2,340	12,903	0.5
Fees	15,286	55,378	39,157	109,821	4.0
Research and Development	2,982	8,987	22,688	34,658	1.3
Commissions	6,359	11,889	20,117	38,365	1.4
Management Fees Parent Company	2,733	9,319	4,502	16,554	0.6
Membership and Subscription	1,884	7,223	2,826	11,933	0.4
Trading and other Licenses	4,141	14,426	28,998	47,565	1.7
Printing and Stationery	7,642	50,129	12,120	69,890	2.5
Packaging Materials	3,746	20,059	13,689	37,494	1.4
Staff protective equipment	9,843	35,373	14,407	59,623	2.2
Office Expenses other	24,771	105,118	62,559	192,447	7.0
Miscellaneous	3,283	14,268	6,721	24,272	0.9
Other Purchases	26,097	177,109	93,786	296,992	10.7
Total Operating Costs	**411,186**	**1,189,529**	**1,162,762**	**2,763,477**	**100.0**

Table 5.5: Assets, Equity and Liabilities in Trade (million UGX)

Components	Sale and repair of motor vehicles and motorcycles	Wholesale trade	Retail trade	Total	%
Non-Current Assets	229,654	2,120,202	3,223,657	5,573,513	38.6
Other Investments	35,950	109,864	179,005	324,818	2.2
Current Assets	1,206,954	5,131,592	2,199,603	8,538,149	59.1
Total Assets	**1,472,558**	**7,361,658**	**5,602,264**	**14,436,480**	**100.0**
%	**10.2**	**51.0**	**38.8**	**100.0**	
Equity and reserves	626,041	3,524,740	1,769,585	5,920,366	41.0
Long term loans	206,773	1,209,005	478,770	1,894,548	13.1
Current liabilities	639,744	2,627,913	3,353,910	6,621,566	45.9
Total Equity	**1,472,558**	**7,361,658**	**5,602,264**	**14,436,480**	**100.0**
%	**10.2**	**51.0**	**38.8**	**100.0**	

Table 5.6: Non-Current Assets by Activity (million UGX)

Non-Current Assets	Sale and repair of motor vehicles and motorcycles	Wholesale trade	Retail trade	Total	%
Land	50,391	151,739	971,687	1,173,817	21.1
Buildings	90,165	873,699	1,454,492	2,418,356	43.4
Plant and machinery	32,213	423,498	125,827	581,538	10.4
Motor Vehicles	24,713	366,794	264,827	656,335	11.8
Computers and Accessories	1,975	23,086	52,095	77,156	1.4
Office Furniture	14,423	54,784	100,280	169,487	3.0
All other office equipment	15,773	185,765	254,447	455,985	8.2
Work in progress	-	40,837	2	40,839	0.7
All Non-Current Assets	**229,654**	**2,120,202**	**3,223,657**	**5,573,513**	**100.0**
%	**4.1**	**38.0**	**57.8**	**100.0**	

Table 5.7: Profitability Ratio by Activity (million UGX)

Activity	Net profit	Total Income	Ratio
Sale and repair of motor vehicles and motorcycles	1,107,078	3,818,518	29.0
Wholesale trade	3,798,254	21,373,954	17.8
Retail trade	3,721,093	11,721,451	31.7
Total	**8,626,425**	**36,913,923**	**23.4**

Table 5.8: Labour productivity by Activity (million UGX)

Activity	VA	Employment	Ratio
Sale and repair of motor vehicles and motorcycles	1,416,353	280,951	5.0
Wholesale trade	5,228,075	252,559	20.7
Retail trade	5,371,325	652,327	8.2
Total	**12,015,753**	**1,185,837**	**10.1**

Table 5.9: Liquidity Ratio by Activity (million UGX)

Activity	Current Assets	Current Liabilities	Ratio
Sale and repair of motor vehicles and motorcycles	1,206,954	639,744	1.9
Wholesale trade	5,131,592	2,627,913	2.0
Retail trade	2,199,603	3,353,910	0.7
Total	**8,538,149**	**6,621,566**	**1.3**

Table 5.10: Capital Productivity by Activity

Activity	Value Added	Non-Current Assets	Ratio
Sale and repair of motor vehicles and motorcycles	1,416,353	229,654	6.2
Wholesale trade	5,228,075	2,120,202	2.5
Retail trade	5,371,325	3,223,657	1.7
Total	**12,015,753**	**5,573,513**	**2.2**

Table 5.11: Debt Ratio by Activity

Activity	Total Liabilities	Total Assets	Ratio
Sale and repair of motor vehicles and motorcycles	742,062	1,472,558	0.5
Wholesale trade	3,793,252	7,361,658	0.5
Retail trade	1,424,603	5,602,264	0.3
Total	**5,959,917**	**14,436,480**	**0.4**

Table 5.12: GO, VA and IC in Transportation and Storage (million UGX)

Activity	Intermediate Consumption	Gross Output	%	Value Added	%	VA: GO%
Land transport	568,891	1,510,539	34.9	941,648	32.0	62.3
Water transport	7,781	35,802	0.8	28,021	1.0	78.3
Air transport	381,145	1,300,914	30.0	919,769	31.3	70.7
Transportation Support Activities	299,210	987,586	22.8	688,376	23.4	69.7
Postal and courier activities	137,426	497,963	11.5	360,537	12.3	72.4
Total	**1,394,452**	**4,332,803**	**100**	**2,938,351**	**100**	**67.8**

Table 5.13: Components of VA in Transportation and Storage (million UGX)

Component	Depreciation	Interest	Bad debts	other items	Cost of staff	Net profit
Land transport	18,441	3,295	1,749	557,290	275,003	85,871
Water transport	-	-	-	4,610	12,567	10,844
Air transport	1,180	1,441	290	384,887	326,655	205,316
Transportation Support Activities	6,780	106	313	302,284	251,315	127,578
Postal and courier activities	6,539	13	2,672	199,052	52,864	99,396
Total	32,939	4,856	5,024	1,448,123	918,404	529,005

Table 5.14: Components of Cost of Staff (million UGX)

	Land transport	Water transport	Air transport	Transportation Support Activities	Postal and courier activities	Total	%
Salaries and wages	218,982	10,148	262,925	197,612	42,478	732,146	79.7
Directors Fees	4,521	214	5,672	4,297	689	15,393	1.7
Total Other Cash allowances	6,604	320	9,197	5,561	1,033	22,716	2.5
Total benefits in kind	21,997	754	19,879	22,466	3,860	68,956	7.5
Total Social Security	22,898	1,131	28,981	21,379	4,804	79,193	8.6
Total	275,003	12,567	326,655	251,315	52,864	918,404	100
Percentage	**29.9**	**1.4**	**35.6**	**27.4**	**5.8**	**100**	

Table 5.15: Employment and Average Monthly Earnings by Activity

Activity	Females	Males	Total	Cost of staff (million UGX)	Average monthly Earnings (UGX)
Land transport	4,220	9,546	13,766	275,003	1,664,733
Water transport	116	287	402	12,567	2,603,879
Air transport	870	1,899	2,768	326,655	9,832,836
Transportation Support Activities	4,251	10,013	14,264	251,315	1,468,278
Postal and courier activities	791	1,841	2,633	52,864	1,673,316
Total	**10,248**	**23,585**	**33,833**	**918,404**	**2,262,101**

Table 5.16: Operating Costs in Transportation and Storage

Expenses	Cost (million UGX)	%
Office Expenses	228,870	16.3
Other Purchases	768,552	54.8
Rents on Buildings	97,949	7.0
Building repair and maintenance	97,824	7.0
Advertising	59,647	4.3
Motor vehicle running costs	57,152	4.1
Vehicle hire	50,797	3.6
Fuel and Lubricants	42,307	3.0
Total Operating Costs	**1,403,098**	**100.0**

Table 5.17: Liquidity in Transportation and Storage (million UGX)

Activity	Current Assets	Current Liabilities	Liquidity
Land transport	577,196	572,346	1.0
Water transport	56,827	28,506	2.0
Air transport	461,180	241,702	1.9
Transportation Support Activities	1,100,215	231,696	4.7
Postal and courier activities	247,178	174,915	1.4
Total	**2,442,596**	**1,249,166**	**2.0**

Table 5.18: Profitability in Transportation and Storage

Activity	Net profit	Total Income	Profitability
Land transport	85,871	4,351,495	2.0
Water transport	10,844	39,819	27.2
Air transport	205,316	3,739,944	5.5
Transportation Support Activities	127,578	3,148,724	4.1
Postal and courier activities	99,396	899,771	11.0
Total	**529,005**	**12,179,753**	**4.3**

Table 5.19: Debt ratio in Transportation and Storage (million UGX)

Activity	Total Liabilities	Total Assets	Debt ratio
Land transport	1,127,619	5,227,074	0.2
Water transport	29,616	91,108	0.3
Air transport	325,806	2,020,127	0.2
Transportation Support Activities	1,611,894	4,433,980	0.4
Postal and courier activities	201,600	748,784	0.3
Total	**3,296,535**	**12,521,073**	**0.3**

Table 5.20: Labour productivity in Transportation and Storage

Activity	Labour productivity
Land transport	68,403,420
Water transport	69,671,508
Air transport	332,238,361
Transportation Support Activities	48,261,040
Postal and courier activities	136,944,741
Total	**86,848,672**

Table 5.21: Capital productivity in Transportation and Storage (million UGX)

Activity	Value Added	Non-Current Assets	Capital Productivity
Land transport	941,648	4,643,196	0.2
Water transport	28,021	34,281	0.8
Air transport	919,769	1,550,353	0.6
Transportation Support Activities	688,376	3,236,398	0.2
Postal and courier activities	360,537	498,603	0.7
Total	**2,938,351**	**9,962,830**	**0.3**

Table 5.22: GO and VA in Accommodation and Food Services by activity

Activity	Gross Output (million UGX)	Value Added (million UGX)	VA:GO (Percent)
Accommodation and Camping Sites	1,417,557	733,304	51.7
Restaurants And Mobile Food Services	1,411,832	878,513	62.2
Events And Other Food Service Activities	1,224,547	521,448	42.6
Total	**4,053,936**	**2,133,266**	**52.6**

Table 5.23: Components of VA in Accommodation and Food Services (million UGX)

Activity	Depreciation	Interest	Bad debts	All other items	Cost of staff	Net profit
Accommodation and Camping Sites	241,861	13,785	498	127,954	277,614	71,592
Restaurants And Mobile Food Services	72,337	61	1,683	75,770	137,754	590,907
Events And Other Food Service Activities	125,451	169	325	48,256	126,295	220,953
Total	**439,649**	**14,014**	**2,505**	**251,980**	**541,664**	**883,453**

Table 5.24: Components of Cost of Staff in Accommodation and Food Services (million UGX)

Activity	Salaries and wages	Directors Fees	Other Cash allowances	Total benefits in kind	Total Social Security
Accommodation and Camping Sites	256,292	9,523	6,522	3,026	2,251
Restaurants And Mobile Food Services	130,300	5,094	2,346	13	1
Events And Other Food Service Activities	123,559	963	1,358	115	300
Total	**510,151**	**15,580**	**10,226**	**3,155**	**2,552**

Table 5.25: Operation Costs in Accommodation and Food Services (million UGX)

Operation Costs	Accommodation and Camping Sites (Million UGX)	Restaurants And Mobile Food Services (Million UGX)	Events And Other Food Service Activities (Million UGX)	Total (Million UGX)	Percent
Motor Vehicle running costs	25,200	51,172	72,804	149,177	20.8
Water and Sewerage Charges	13,989	17,596	25,176	56,761	7.9
Office Expenses other	35,226	10,280	4,766	50,272	7.0
Total Other Purchases	26,376	7,929	13,102	47,406	6.6
Rents on Buildings	18,238	12,059	7,451	37,748	5.3
Advertising	13,637	7,372	11,737	32,747	4.6
Building repair and maintenance	21,604	6,918	3,550	32,073	4.5
Security services	10,495	6,816	9,402	26,713	3.7
Electricity	14,832	5,366	5,897	26,095	3.6
Vehicle hire	8,398	12,183	2,807	23,388	3.3
Others	133,934	65,989	34,390	234,312	32.7
Total Operation Costs	**321,932**	**203,680**	**191,080**	**716,691**	**100.0**

Table 5.26: Non-current Assets in Accommodation and Food Services (million UGX)

Non-Current Asset	Accommodation and Camping Sites	Restaurants And Mobile Food Services	Events And Other Food Service Activities	Total
Land and Buildings	3,658,814	618,569	866,560	5,143,942
Plant and machinery	161,325	31,180	20,770	213,276
Motor Vehicles	63,096	19,380	16,374	98,850
Computers and Accessories	18,442	8,209	21,346	47,997
Office Furniture	251,255	70,575	50,606	372,436
All other office equipment	371,591	122,336	178,468	672,394
Work in progress	25	74	371	470
All Non-Current Assets	**4,524,548**	**870,323**	**1,154,495**	**6,549,366**

Table 5.27 Liquidity Ratio in Accommodation and Food Services

Activity	Current Assets (million UGX)	Current liabilities (million UGX)	Liquidity ratio
Accommodation and Camping Sites	968,332	1,639,375	0.6
Restaurants And Mobile Food Services	265,046	693,953	0.4
Events And Other Food Service Activities	359,465	879,735	0.4
Total	**1,592,843**	**3,213,062**	**0.5**

Table 5.28: Profitability Ratio in Accommodation and Food Services

Activity	Net-profit (million UGX)	Total Income (million UGX)	Ratio
Accommodation and Camping Sites	71,592	1,119,507	0.1
Restaurants And Mobile Food Services	590,907	1,235,957	0.5
Events And Other Food Service Activities	220,953	921,512	0.2
Total	**883,453**	**3,276,976**	**0.3**

Table 5.29: Debt Ratio in Accommodation and Food Services

Activity	Total liabilities (million UGX)	Total Assets (million UGX)	Ratio
Accommodation and Camping Sites	1,950,173	5,585,537	0.3
Restaurants And Mobile Food Services	354,485	1,138,941	0.3
Events And Other Food Services	200,855	1,513,959	0.1
Total	**2,505,513**	**8,238,437**	**0.3**

Table 5.30: Labour productivity in Accommodation and Food Services (million UGX)

Activity	Value Added (million UGX)	Employees	Labour productivity (million UGX)
Accommodation and Camping Sites	733,304	123,110	**6.0**
Restaurants And Mobile Food Services	878,513	106,653	**8.2**
Events And Other Food Service Activities	521,448	51,649	**10.1**
Total	**2,133,266**	**281,412**	**7.6**

Table 5.31: Capital Productivity in Accommodation and Food Services (million UGX)

Activity	Value Added (million UGX)	Non-Current assets (million UGX)	Capital Productivity (million UGX)
Accommodation and Camping Sites	733,304	4,524,548	0.2
Restaurants And Mobile Food Services	878,513	870,323	1.0
Events And Other Food Service Activities	521,448	1,154,495	0.5
Total	**2,133,266**	**6,549,366**	**0.3**

Table 5.32: GO and VA in Information and Communication (million UGX)

Activity	GO	VA	VA:GO
Publishing	658,990	474,473	72.0
Television and Radio Programme Production	605,921	372,230	61.4
Telecommunications	907,922	400,364	44.1
Computer programming & Information service Activities	515,580	320,976	62.3
Total	**2,688,413**	**1,568,043**	**58.3**

Table 5.33: Components of cost of staff in Information and Communication

Cost of staff	Amount (million UGX)	%
Salaries and wages	488,673	95.3
Directors' Fees	14	0.0
Total Other Cash allowances	79	0.0
Total benefits in kind	13,330	2.6
Total Social Security	10,897	2.1
Total	**512,993**	**100.0**

Table 5.34: Operating Costs in Information and communication

Cost component	Amount (million UGX)	%
Motor Vehicle Running costs	409,202	33.5
Water and Sewerage Charges	155,337	12.7
Rents on Buildings	83,443	6.8
Security services	56,640	4.6
Fuel and Lubricants	52,297	4.3
Packaging Materials	40,201	3.3
Selling Commissions	34,933	2.9
Travel allowances paid to staff	33,721	2.8
Advertising	30,657	2.5
Trading and other Licenses	28,727	2.4
Office Expenses	26,506	2.2
Building repair and maintenance	26,068	2.1
Research and Development	21,992	1.8
Transport Purchased	17,572	1.4
Vehicle hire	17,293	1.4
Electricity	16,254	1.3
Other Expenses	170,955	14.0
Total Operating Costs	**1,221,799**	**100**

Table 5.35: Liquidity Ratio by Activity (million UGX)

Activity	Current Assets	Current liabilities	Liquidity Ratio
Publishing	76,882	296,545	0.3
Television and Radio Programme Production	199,943	591,685	0.3
Telecommunications	50,811	4,720	10.8
Computer programming & Information service Activities	53,988	92,597	0.6
Total	**381,625**	**985,548**	**0.4**

Table 5.36: Profitability ratio by Activity (million UGX)

Activity	Net profit	Total Income	Profitability Ratio
Publishing	224,057	658,990	34.0
Television and Radio Programme Production	165,573	467,063	35.4
Telecommunications	139,312	1,512,814	9.2
Computer programming & Information service Activities	266,608	810,531	32.9
Total	**795,549**	**3,449,398**	**23.1**

Table 5.37: GO and VA in Finance and Insurance services (million UGX)

Activities	GO	VA	GO proportion (%)	VA:GO
Financial service activities	3,789,260	3,015,425	78.9	79.6
Insurance, reinsurance and Pension funding	887,633	431,383	18.5	48.6
Auxiliary financial and Insurance activities	123,434	87,725	2.6	71.1
Total	**4,800,326**	**3,534,534**	**100.0**	**73.6**

Table 5.38: Components of VA in Finance and Insurance services (million UGX)

Components	Financial service activities	Insurance, reinsurance and Pension funding	Auxiliary financial and Insurance activities	Total	%
Cost of staff	1,326,049	251,048	51,842	1,628,940	46.1
Net profit and Bad Debts	791,353	68,084	13,675	873,113	24.7
Depreciation	39,196	497	468	40,160	1.1
Interest	88,602	102	66	88,769	2.5
All other items	770,225	111,652	21,674	903,552	25.6
Total	**3,015,425**	**431,383**	**87,725**	**3,534,534**	**100.0**

Table 5.39: Components of Cost of staff in Finance and Insurance services (million UGX)

Activity	Salaries and wages	Directors Fees	Benefits in Kind	Social Security	Other Cash allowances	Total	%
Finance service activities	1,153,009	14,718	52,322	80,589	25,412	1,326,049	81.4
Insurance, reinsurance and Pension funding	239,367	1,284	3,657	5,252	1,488	251,048	15.4
Auxiliary financial and Insurance activities	44,522	733	2,293	3,264	1,030	51,842	3.2
Total	**1,436,897**	**16,735**	**58,272**	**89,106**	**27,930**	**1,628,940**	**100**
%	**88.2**	**1.0**	**3.6**	**5.5**	**1.7**	**100**	

Table 5.40: Average Monthly Earnings by Activity

Activity	Cost of Staff (million UGX)	Employment	Average monthly Earnings (UGX)
Financial service activities	1,326,049	90,449	1,221,728
Insurance, reinsurance and Pension funding	251,048	20,224	1,034,448
Auxiliary financial and Insurance activities	51,842	6,474	667,310
Total	**1,628,940**	**117,147**	**1,158,758**

Table 5.41: Liquidity Ratio in the Finance and Insurance activities (million UGX)

Activity	Current Assets	Current liabilities	Liquidity Ratio
Financial service activities	14,174,560	9,409,214	1.5
Insurance, reinsurance and Pension funding	497,303	417,414	1.2
Auxiliary financial and Insurance activities	53,801	17,933	3.0
Total	**14,725,664**	**9,844,561**	**1.5**

Table 5.42: Profitability in Finance and Insurance activities (million UGX)

Activity	Net profit	Total Income	Profitability
Financial service activities	746,885	3,790,219	19.7
Insurance, reinsurance and Pension funding	68,084	708,134	9.6
Auxiliary financial and Insurance activities	13,523	100,844	13.4
Total	**828,492**	**4,599,198**	**18.0**

Table 5.43: Debt ratio in Finance and Insurance services (million UGX)

Activity	Total liabilities	Total Assets	Debt ratio
Financial service activities	17,308,290	24,700,936	0.7
Insurance, reinsurance and Pension funding	452,850	1,251,963	0.4
Auxiliary financial and Insurance activities	86,496	85,290	1.0
Total	**17,847,636**	**26,038,189**	**0.7**

Table 5.44: Labor productivity in Finance and Insurance services (million UGX)

Activity	Value Added	Total Employment	Productivity
Financial service activities	3,015,425	90,449	33.3
Insurance, reinsurance and Pension funding	431,383	20,224	21.3
Auxiliary financial and Insurance activities	87,725	6,474	13.6
Total	**3,534,534**	**117,147**	**30.2**

Table 5.45: Capital Productivity in Finance and Insurance services (million UGX)

Activity	Value Added	Non-current Assets	Capital Productivity
Financial service activities	3,015,425	1,311,545	2.3
Insurance, reinsurance and Pension funding	431,383	165,639	2.6
Auxiliary financial and Insurance activities	87,725	25,680	3.4
Total	**3,534,534**	**1,502,863**	**2.4**

Table 5.46: GO and VA in Real Estate and business services (million UGX)

Activity	GO	VA	VA/GO (%)
Real estate activities	4,437,592	2,522,341	56.8
Legal and accounting activities	502,622	439,952	87.5
Management and consultancy activities	858,899	722,964	84.2
Architectural and engineering activities	811,444	624,655	77.0
Scientific research and development	407,461	280,985	69.0
Advertising and market research	180,787	100,310	55.5
Other professional, scientific and technical activities	415,469	282,792	68.1
Veterinary activities	14,838	10,687	72.0
Rental and leasing activities	95,981	74,171	77.3
Employment activities	275,092	201,444	73.2
Travel and Tour Operators	772,646	516,224	66.8
Security activities	224,439	147,724	65.8
Office Administration Activities	1,231,942	978,646	79.4
Total	**10,229,212**	**6,902,893**	**67.5**

Table 5.47: Components of VA in Real Estate and Business services (million UGX)

Activity	Depreciation	Interest	Bad debts	All other items	Cost of staff	Net profit	Total
Real estate activities	50,779	3,445	686	683,762	988,532	795,136	2,522,341
Legal and accounting activities	660	411	26	302,819	86,005	50,030	439,952
Management and consultancy activities	1,009		8	420,988	341,951	-40,991	722,964
Architectural and engineering activities	4,812	1,433		171,293	257,683	189,435	624,655
Scientific research and development	7,228	23,219	2,179	78,084	89,372	80,904	280,985
Advertising and market research	974	96	57	37,278	42,494	19,411	100,310
Other professional, scientific and technical activities	4,460	1,704	136	70,280	96,985	109,227	282,792
Veterinary activities				5,540	4,325	822	10,687
Rental and leasing activities	608		40	39,358	36,779	-2,615	74,171
Employment activities	1,572	87	261	173,165	13,789	12,569	201,444
Travel and Tour Operators	18,486	1,877	1,122	241,644	151,783	101,312	516,224
Security activities	6,379	7,371	431	47,384	114,909	-28,750	147,724
Office Administration Activities	6,810		1,553	164,860	364,039	441,385	978,646
Total	**103,777**	**39,641**	**6,500**	**2,436,456**	**2,588,646**	**1,727,874**	**6,902,893**
%	**1.5**	**0.6**	**0.1**	**35.3**	**37.5**	**25.0**	**100.0**

Table 5.48: Components of Cost of Staff (million UGX)

Activity	Salaries and wages	Directors Fees	Cash allowances	Benefits in kind	Total Social Security	Total	%
Real estate activities	811,990	17,332	23,747	55,890	79,573	988,532	38.2
Legal and accounting activities	70,072	1,361	2,041	5,147	7,383	86,005	3.3
Management and consultancy activities	277,879	5,658	8,487	19,970	29,955	341,951	13.2
Architectural and engineering activities	208,671	4,615	6,350	15,206	22,841	257,683	10.0
Scientific research and development	71,355	1,338	2,007	7,105	7,566	89,372	3.5
Advertising and market research	34,414	1,127	916	2,312	3,725	42,494	1.6
Other professional, scientific and technical activities	80,803	1,166	1,749	4,751	8,515	96,985	3.7
Veterinary activities	3,492	74	110	259	389	4,325	0.2
Rental and leasing activities	29,776	618	928	2,183	3,274	36,779	1.4
Employment activities	11,908	153	230	688	811	13,789	0.5
Travel and Tour Operators	129,161	1,969	2,784	7,199	10,670	151,783	5.9
Security activities	95,290	1,220	2,346	9,480	6,575	114,909	4.4
Office Administration Activities	294,145	8,133	8,692	22,255	30,813	364,039	14.1
Total	**2,118,955**	**44,766**	**60,387**	**152,446**	**212,092**	**2,588,646**	
%	**81.9**	**1.7**	**2.3**	**5.9**	**8.2**		

Table 5.49: Average Monthly Earnings

Activity	Cost of Staff (million UGX)	Total employees	Average Monthly Earnings (UGX)
Real estate activities	988,532	121,542	677,772
Legal and accounting activities	86,005	5,072	1,413,033
Management and consultancy activities	341,951	8,015	3,555,301
Architectural and engineering activities	257,683	15,918	1,349,037
Scientific research and development	89,372	777	9,583,725
Advertising and market research	42,494	907	3,903,256
Other professional, scientific and technical activities	96,985	4,663	1,733,409
Veterinary activities	4,325	167	2,162,525
Rental and leasing activities	36,779	418	7,324,963
Employment activities	13,789	1,351	850,252
Travel and Tour Operators	151,783	3,575	3,537,851
Security activities	114,909	7,778	1,231,156
Office Administration Activities	364,039	15,722	1,929,608
Total	**2,776,050**	**185,905**	**1,244,386**

Table 5.50: Liquidity Ratio in Real estate and business services (million UGX)

Activity	Total Currents Assets	Current liabilities	Current Ratio
Real estate activities	3,386,759	2,413,549	1.4
Legal and accounting activities	249,041	312,098	0.8
Management and consultancy activities	374,937	348,999	1.1
Architectural and engineering activities	898,889	742,492	1.2
Scientific research and development	665,779	675,543	1.0
Advertising and market research	105,220	79,069	1.3
Other professional, scientific and technical activities	195,119	135,486	1.4
Veterinary activities	33,434	35,108	1.0
Rental and leasing activities	104,074	94,814	1.1
Employment activities	18,162	24,733	0.7
Travel and Tour Operators	398,960	333,245	1.2
Security activities	255,374	208,016	1.2
Office Administration Activities	1,018,272	950,124	1.1
Total	**7,704,021**	**6,353,275**	**1.2**

Table 5.51: Profitability Ratio in Real Estate and business services

Activity	Net profit (million UGX)	Total Income (million UGX)	%
Real estate activities	795,136	5,981,512	13.3
Legal and accounting activities	50,030	507,022	9.9
Management and consultancy activities	-40,991	1,180,619	-3.5
Architectural and engineering activities	189,435	2,304,801	8.2
Scientific research and development	80,904	565,395	14.3
Advertising and market research	19,411	407,259	4.8
Other professional, scientific and technical activities	109,227	963,478	11.3
Veterinary activities	822	103,662	0.8
Rental and leasing activities	-2,615	222,104	-1.2
Employment activities	12,569	341,338	3.7
Travel and Tour Operators	101,312	1,476,126	6.9
Security activities	-28,750	816,604	-3.5
Office Administration Activities	441,385	5,770,177	7.6
Total	**1,727,874**	**20,640,096**	**8.4**

Table 5.52: Debt Ratio in Real Estate and business services

Activity	Total Liabilities (million UGX)	Total Assets (million UGX)	Debt Ratio
Real estate activities	12,232,746	27,714,495	0.4
Legal and accounting activities	303,261	305,842	1.0
Management and consultancy activities	334,316	705,887	0.5
Architectural and engineering activities	733,935	1,354,621	0.5
Scientific research and development	647,776	994,493	0.7
Advertising and market research	72,583	380,376	0.2
Other professional, scientific and technical activities	110,580	344,948	0.3
Veterinary activities	37,177	62,220	0.6
Rental and leasing activities	100,448	309,116	0.3
Employment activities	13,222	35,737	0.4
Travel and Tour Operators	327,104	759,325	0.4
Security activities	219,522	392,000	0.6
Office Administration Activities	1,369,927	2,798,376	0.5
Total	16,502,598	36,157,437	0.5

Table 5.53: Labour productivity in Real Estate and business services

Activity	VA (million UGX)	Employees	Labour Productivity (million UGX)
Real estate activities	2,522,341	121,542	20.8
Legal and accounting activities	439,952	5,072	86.7
Management and consultancy activities	722,964	8,015	90.2
Architectural and engineering activities	624,655	15,918	39.2
Scientific research and development	280,985	777	361.6
Advertising and market research	100,310	907	110.6
Other professional, scientific and technical activities	282,792	4,663	60.7
Veterinary activities	10,687	167	64.1
Rental and leasing activities	74,171	418	177.3
Employment activities	201,444	1,351	149.1
Travel and Tour Operators	516,224	3,575	144.4
Security activities	147,724	7,778	19.0
Office Administration Activities	978,646	15,722	62.2
Total	**6,902,893**	**185,905**	**37.1**

Table 5.54: GO and VA by Activity (million UGX)

Activity	GO	VA	VA:GO (%)
Primary education	2,368,443	1,684,571	71.1
Secondary education	1,573,471	1,103,804	70.2
Technical and vocational secondary education	563,123	419,091	74.4
Higher education	995,560	715,283	71.8
Other education and support activities	415,756	302,625	72.8
Total	**5,916,353**	**4,225,374**	**71.4**

Table 5.55: Components of VA in Education by Activity (million UGX)

Activity	Depreciation	Interest	Bad debts	All other items	Cost of staff	Net profit
Primary education	45,360	609	1,172	474,230	781,441	381,759
Secondary education	30,842	-	3,265	368,136	506,389	195,172
Technical and vocational secondary education	4,498	650	-	147,316	222,468	44,160
Higher education	100	-	-	286,192	400,998	27,993
Other education and support activities	9	-	-	121,341	171,111	10,163
Total	**80,809**	**1,259**	**4,437**	**1,397,214**	**2,082,408**	**659,247**
%	**1.9**	**0.0**	**0.1**	**33.1**	**49.3**	**15.6**

Table 5.56: Cost of Staff in Education (million UGX)

Cost of Staff	Primary education	Secondary education	Technical & vocational secondary education	Higher education	Other education & support activities	Total	%
Salaries and Wages	654,736	419,392	190,929	344,317	147,213	**1,756,587**	84.4
Directors Fees	49,157	35,174	11,646	20,277	8,825	**125,080**	6.0
Cash Allowances	26,203	18,070	2,890	5,290	2,190	**54,643**	2.6
Benefits in Kind	20,538	13,373	6,801	12,446	5,153	**58,311**	2.8
Social Security	30,807	20,380	10,201	18,669	7,730	**87,787**	4.2
Total	**781,441**	**506,389**	**222,468**	**400,998**	**171,111**	**2,082,408**	**100.0**

Table 5.57: Operating Costs in Education (million UGX)

Component	Primary education	Secondary education	Technical and vocational secondary education	Higher education	Other education and support activities	Total	%
Motor vehicle running costs	139,199	56,155	6,342	5,655	1,347	208,699	19.6
Office Expenses	72,709	37,159	19,053	24,401	15,706	169,028	15.9
Rents on Buildings	26,475	13,263	7,366	8,975	5,778	61,858	5.8
Building repair and maintenance	20,879	10,471	5,858	7,078	4,557	48,842	4.6
Advertising	19,822	10,578	4,883	6,005	3,787	45,075	4.2
Telecommunications costs	6,981	3,191	12,759	2,053	1,335	26,319	2.5
Vehicle hire	11,511	5,121	2,481	2,345	1,510	22,968	2.2
Water and Sewerage Charges	11,663	2,310	4,675	1,997	826	21,472	2.0
Security services	7,515	6,358	2,680	1,917	1,198	19,669	1.8
Electricity	7,656	4,796	2,365	2,299	1,483	18,599	1.7
Equipment hire	8,231	7,942	807	886	571	18,437	1.7
Computer Equipment Installation	7,700	3,846	2,092	2,611	1,680	17,929	1.7
Printing and Stationery	7,004	3,588	2,074	2,374	1,529	16,569	1.6
Travel Allowances	7,344	3,244	1,996	2,184	1,406	16,174	1.5
Other Purchases	152,807	82,016	41,076	46,520	29,899	352,318	33.1
Total	**507,497**	**250,037**	**116,507**	**117,301**	**72,612**	**1,063,955**	**100.0**

Table 5.58: Assets in education by Activity (million UGX)

Activity	Non-Current Assets	Other Investments	Current Assets	Total Assets	%
Primary education	2,208,067	202	279,935	2,488,203	26.7
Secondary education	2,056,247	1,867	342,429	2,400,543	25.7
Technical and vocational secondary education	1,895,738	645	94,912	1,991,295	21.3
Higher education	1,436,231	2,944	186,985	1,626,160	17.4
Other education and support activities	787,745	515	37,012	825,272	8.8
Total	**8,384,027**	**6,173**	**941,272**	**9,331,472**	**100.0**
%	**89.8**	**0.1**	**10.1**	**100.0**	

Table 5.59: Profitability Ratio in Education (million UGX)

Activity	Net profit	Total Income	Ratio (%)
Primary education	381,759	2,547,477	15.0
Secondary education	195,172	1,909,545	10.2
Technical and vocational secondary education	44,160	662,167	6.7
Higher education	27,993	1,286,259	2.2
Other education and support activities	10,163	513,902	2.0
Total	**659,247**	**6,919,350**	**9.5**

Table 5.60: Liquidity ratio in Education (million UGX)

Activity	Current Assets	Current Liabilities	Ratio
Primary education	279,935	434,504	0.6
Secondary education	342,429	257,910	1.3
Technical and vocational secondary education	94,912	45,329	2.1
Higher education	186,985	95,205	2.0
Other education and support activities	37,012	10,989	3.4
Total	**941,272**	**843,936**	**1.1**

Table 5.61: Debt ratio in Education (million UGX)

Activity	Total Liabilities	Total Assets	Ratio (%)
Primary education	627,546	2,488,203	25.2
Secondary education	568,071	2,400,543	23.7
Technical and vocational secondary education	132,021	1,991,295	6.6
Higher education	256,867	1,626,160	15.8
Other education and support activities	105,047	825,272	12.7
Total	**1,689,552**	**9,331,472**	**18.1**

Table 5.62: Labour productivity in Education (million UGX)

Activity	VA	Employment	Labour Productivity (million)
Primary education	1,684,571	230,321	7.3
Secondary education	1,103,804	114,217	9.7
Technical and vocational secondary education	419,091	21,727	19.3
Higher education	715,283	19,315	37.0
Other education and support activities	302,625	11,379	26.6
Total	**4,225,374**	**396,960**	**10.6**

Table 5.63: Capital Productivity in Education (million UGX)

Activity	VA	Non-Current Assets	Capital Productivity (million)
Primary education	1,684,571	2,208,067	0.8
Secondary education	1,103,804	2,056,247	0.5
Technical and vocational secondary education	419,091	1,895,738	0.2
Higher education	715,283	1,436,231	0.5
Other education and support activities	302,625	787,745	0.4
Total	**4,225,374**	**8,384,027**	**0.5**

Table 5.64: GO and VA in Human Health and Social Work Activities (million UGX)

Activity	GO	VA	VA:GO
Hospital activities	2,102,903	1,336,144	63.5
Residential care activities	77,830	76,284	98.0
Social work activities	1,253,640	1,160,381	92.6
Other human health activities	1,385,147	700,134	50.5
Total	**4,819,520**	**3,272,943**	**67.9**

Table 5.65: Components of VA in Human Health and Social Work Activities (million UGX)

Components of VA	Hospital activities	Residential care activities	Social work activities	Other human health activities	Total	%
Cost of staff	696,796	36,363	623,890	422,820	1,779,870	54.4
Net profit	387,889	16,622	232,771	8,845	646,128	19.7
Depreciation	7,138	4,557	61,539	19.085754	73,253	2.2
All other items	244,320	18,743	242,182	268,449	773,694	23.6
Total	**1,336,144**	**76,284**	**1,160,383**	**700,134**	**3,272,944**	**100**

Table 5.66: Components of cost of staff in Human Health and Social Work Activities (million UGX)

Activity	Hospital activities	Residential care activities	Social work activities	Other human health activities	Total	%
Salaries and wages	644,710	34,347	568,434	412,783	1,660,275	93.3
Directors' Fees	4,600	178	4,881	885	10,544	0.6
Other cash allowances	6,900	267	7,376	1,327	15,871	0.9
Benefits in Kind	16,235	628	18,807	3,140	38,810	2.2
Social Security	24,352	942	24,392	4,685	54,371	3.1
Total	**696,796**	**36,363**	**623,890**	**422,820**	**1,779,870**	**100.0**

Table 5.67: Average Monthly earnings in Human Health and Social Work Activities

Activity	Employment	Cost of Staff (million UGX)	Average monthly Earnings (UGX)
Hospital activities	49,581	696,796	1,171,141
Residential care activities	3,340	36,363	907,255
Social work activities	20,885	623,890	2,489,387
Other human health activities	25,109	422,820	1,403,282
Total	**100,849**	**1,779,870**	**1,470,732**

Table 5.68: Operating Costs in Human Health and Social Work Activities (million UGX)

Cost component	Activity				Total	%
	Hospital activities	Residential care activities	Social work activities	Other human health activities		
Office Expenses	68,061	1,602	35,092	15,807	120,562	16.5
Motor vehicle running costs	63,719	301	3,949	1,294	69,262	9.5
Rents on Buildings	25,325	588	13,702	5,870	45,485	6.2
Building repair and maintenance	19,734	463	12,822	4,612	37,631	5.2
Water and Sewerage Charges	32,287	114	2,127	845	35,372	4.9
Advertising	18,805	388	8,033	3,815	31,041	4.3
Security services	10,454	127	2,949	1,223	14,753	2.0
Transport Purchased	6,066	142	5,438	1,412	13,059	1.8
Computer Equipment and Installation	7,278	171	3,806	1,693	12,948	1.8
Printing and Stationery	6,620	155	4,127	1,542	12,444	1.7
Vehicle hire	6,624	154	4,035	1,524	12,336	1.7
Electricity	6,458	160	3,883	1,494	11,995	1.6
Miscellaneous	6,417	151	3,258	1,492	11,319	1.6
Travel allowances paid to staff	6,089	143	3,475	1,460	11,167	1.5
Fuel and Lubricants	6,797	108	3,048	1,023	10,976	1.5
Telecommunications costs	5,729	134	3,466	1,332	10,661	1.5
Insurances	4,585	108	2,598	1,067	8,358	1.1
Legal Expenses	4,448	104	2,631	1,035	8,219	1.1
All other Purchases	107,504	2,502	116,304	24,737	251,046	34.5
Total	**413,000**	**7,614**	**234,743**	**73,277**	**728,634**	**100.0**

Table 5.69: Liquidity Ratio in Human Health and Social Work Activities

Activity	Current Assets (million UGX)	Current liabilities (million UGX)	Liquidity Ratio
Hospital activities	1,331,053	754,959	1.8
Residential care activities	15,625	2,318	6.7
Social work activities	305,921	178,847	1.7
Other human health activities	267,373	132,120	2.0
Total	**1,919,972**	**1,068,244**	**1.8**

Table 5.70: Profitability Ratio in Human Health and Social Work Activities

Activity	Net profit (million UGX)	Total Income (million UGX)	Profitability Ratio (%)
Hospital activities	387,889	3,854,473	10.1
Residential care activities	16,622	86,573	19.2
Social work activities	232,771	1,594,733	14.6
Other human health activities	8,845	1,284,531	0.7
Total	**646,128**	**6,820,310**	**9.5**

Table 5.71: Debt Ratio in Human Health and Social Work Activities

Activity	Total Liabilities (million UGX)	Total Assets (million UGX)	Debt Ratio
Hospital activities	1,523,354	3,388,531	0.4
Residential care activities	3,749	69,752	0.1
Social work activities	332,290	1,086,061	0.3
Other human health activities	256,921	485,176	0.5
Total	**2,116,314**	**5,029,520**	**0.4**

Table 5.72: Labour productivity in Human Health and Social Work Activities

Activity	VA (million UGX)	Employment	Labour Productivity (million UGX)
Hospital activities	1,336,144	51,515	25.9
Residential care activities	76,284	3,340	22.8
Social work activities	1,160,381	20,885	55.6
Other human health activities	700,134	25,109	27.9
Total	**3,272,943**	**100,849**	**32.5**

Table 5.73: Capital productivity in Human Health and Social Work Activities

Activity	VA (million UGX)	Non-current Assets (million UGX)	Capital Productivity
Hospital activities	1,336,144	2,016,626	0.7
Residential care activities	76,284	54,127	1.4
Social work activities	1,160,381	739,444	1.6
Other human health activities	700,134	172,984	4.0
Total	**3,272,943**	**2,983,182**	**1.1**

Table 5.74: GO and VA in Recreation (billion UGX)

Activity	Gross Output	Value Added	Intermediate Consumption
Creative, arts and entertainment activities	80	47	33
Library and archives & museums activities	12	11	1
Gambling and betting activities	640	477	162
Sports, amusement and recreation activities	155	116	39
Activities of membership organizations	876	870	6
Repair of computers and personal household goods	357	245	112
Other personal service activities	1,500	1,163	337
Total	**3,620**	**2,929**	**691**

Table 5.75: Components of Cost of Staff in Recreation (million UGX)

Activity	Salaries and wages	Directors' Fees	Other Cash allowances	Benefits in kind	Social Security
Creative, arts and entertainment activities	8,712	288	128	1,271	585
Library and archives & museums activities	2,585	47	71	167	250
Gambling and betting activities	125,355	1,018	2,567	12,146	17,214
Sports, amusement and recreation activities	23,508	396	594	1,399	2,098
Activities of membership organizations	141,903	2,974	4,481	10,545	15,745
Repair of computers and personal household goods	69,904	482	724	1,916	2,658
Other personal service activities	218,742	12,641	3,534	8,606	14,499
Total	590,709	17,846	12,098	36,050	53,048

Table 5.76: Average Monthly Earnings in Recreation

Activity	Cost of staff (million)	Total Employees	Average Monthly Earnings
Creative, arts and entertainment activities	10,983	1,334	685,865
Library and archives & museums activities	3,120	135	1,924,795
Gambling and betting activities	158,300	4,528	2,913,526
Sports, amusement and recreation activities	27,996	370	6,309,748
Activities of membership organizations	175,648	27,076	540,593
Repair of computers and personal household goods	75,683	6,291	1,002,576
Other personal service activities	258,021	85,045	252,829
Total	**709,751**	**124,779**	**474,006**

Table 5.77: Liquidity Ratio in Recreation (million UGX)

Activity	Current Assets	Current liabilities	Liquidity Ratio
Creative, arts and entertainment activities	41,705	83,211	0.5
Library and archives & museums activities	3,958	1,797	2.2
Gambling and betting activities	120,047	73,065	1.6
Sports, amusement and recreation activities	110,076	266,861	0.4
Activities of membership organizations	126,734	36,684	3.5
Repair of computers and personal household goods	35,895	41,566	0.9
Other personal service activities	584,979	643,278	0.9
Total	**1,023,393**	**1,146,462**	**0.9**

Table 5.78: Profitability Ratio and Debt Ratio in Recreation (million UGX)

Activity	Net profit	Total Income	Profitability Ratio (%)
Creative, arts and entertainment activities	17,259	65,146	26.5
Library and archives & museums activities	1,919	13,088	14.7
Gambling and betting activities	239,345	1,393,067	17.2
Sports, amusement and recreation activities	22,820	102,114	22.3
Activities of membership organizations	204,003	1,072,652	19.0
Repair of computers and personal household goods	143,951	320,094	45.0
Other personal service activities	338,159	2,395,335	14.1
Total	**967,455**	**5,361,496**	**18.0**

Table 5.79: Labour Productivity Ratio in Recreation

Activity	Value Added	Employment	Labour Productivity
Creative, arts and entertainment activities	47,053	1,334	35.3
Library and archives & museums activities	10,752	135	79.6
Gambling and betting activities	477,291	4,528	105.4
Sports, amusement and recreation activities	115,758	370	313.1
Activities of membership organizations	869,584	27,076	32.1
Repair of computers and personal household goods	245,182	6,291	39.0
Other personal service activities	1,163,244	85,045	13.7
Total	**2,928,865**	**124,779**	**23.5**

Table 5.80: Capital Productivity in Recreation (million UGX)

Activity	Value Added	Non-Current Assets	Capital Productivity
Creative, arts and entertainment activities	47,053	120,398	0.4
Library and archives & museums activities	10,752	10,328	1.0
Gambling and betting activities	477,291	92,572	5.2
Sports, amusement and recreation activities	115,758	280,539	0.4
Activities of membership organizations	869,584	617,346	1.4
Repair of computers and personal household goods	245,182	22,608	10.8
Other personal service activities	1,163,244	591,360	2.0
Total	**2,928,865**	**1,735,153**	**1.7**

APPENDICES

Appendix 1: Main Economic Indicators by sector

	Number of Businesses	Number of employees	Indicators (million UGX)				Ratio		Proportion (%)	
			Cost of Staff	GO	VA	IC	VA: GO	IC: GO	GO	VA
Agriculture, forestry and fishing	10,028	89,413	703,833	3,849,076	2,903,313	945,762	75.4	24.6	4.1	5.0
Mining and quarrying	988	14,275	310,272	1,030,841	759,559	271,281	73.7	26.3	1.1	1.3
Manufacturing	43,857	245,231	2,560,608	19,213,079	10,824,245	8,388,834	56.3	43.7	20.6	18.5
Utilities	562	25,047	1,393,165	5,860,774	2,226,133	3,634,641	38.0	62.0	6.3	3.8
Construction	1,856	31,654	834,499	6,119,924	2,239,628	3,880,296	36.6	63.4	6.6	3.8
Trade	392,900	1,185,837	1,878,354	16,570,391	12,015,753	4,554,638	72.5	27.5	17.8	20.5
Transportation and storage	3,536	33,833	918,404	4,332,803	2,938,351	1,394,452	67.8	32.2	4.7	5.0
Accommodation and food service activities	69,988	281,412	541,664	4,053,936	2,133,266	1,920,671	52.6	47.4	4.4	3.6
Information and communication services	3,819	17,141	512,993	2,688,413	1,568,043	1,120,370	58.3	41.7	2.9	2.7
Financial and insurance activities	13,675	117,147	1,628,940	4,800,326	3,534,534	1,265,792	73.6	26.4	5.2	6.0
Real estate and business services activities	19,112	185,905	2,588,646	10,229,212	6,902,893	3,326,319	67.5	32.5	11.0	11.8
Education	52,174	396,960	2,082,408	5,916,353	4,225,374	1,690,979	71.4	28.6	6.4	7.2
Human health and social work activities	9,175	100,849	1,779,870	4,819,520	3,272,943	1,546,577	67.9	32.1	5.2	5.6
Recreation and personal services activities	23,267	124,779	709,751	3,619,555	2,928,865	690,690	80.9	19.1	3.9	5.0
Total	**644,938**	**2,849,481**	**18,443,405**	**93,104,203**	**58,472,900**	**34,631,303**	**62.8**	**37.2**	**100**	**100**

Appendix 2: Components of Value Added by Sector (million UGX)

Sector	Depreciation	Interest	Cost of staff	Net profit and Bad Debts	All other items	Total
Agriculture, forestry and fishing	1,361	0	703,833	1,105,656	1,092,463	2,903,313
Mining and quarrying	1,355	0	310,272	232,223	215,709	759,559
Manufacturing	401,149	41,740	2,560,608	6,256,337	1,564,412	10,824,245
Utilities	5,020	202.2812	1,393,165	511,206	316,539	2,226,133
Construction	18,001	481.9718	834,499	718,596	668,050	2,239,628
Trade	907,429	37,183	1,878,354	8,639,631	553,157	12,015,753
Transportation and storage	32,939	4,856	918,404	534,029	1,448,123	2,938,351
Accommodation and food service activities	439,649	14,014	541,664	885,958	251,980	2,133,266
Information and communication services	201,409	9,562	512,993	828,643	15,436	1,568,043
Financial and insurance activities	40,160	88,769	1,628,940	873,113	903,552	3,534,534
Real estate and business services activities	103,777	39,641	2,588,646	1,734,374	2,436,456	6,902,893
Education	80,809	1,259	2,082,408	663,684	1,397,214	4,225,374
Human health and social work activities	73,253	1.24933	1,779,870	646,128	773,692	3,272,943
Recreation and personal services activities	219,022	2,489	709,751	979,833	1,017,770	2,928,865
Total	**2,525,331**	**240,199**	**18,443,405**	**24,609,410**	**12,654,554**	**58,472,900**
%	**4.3**	**0.4**	**31.5**	**42.1**	**21.6**	**100**

Appendix 3: Components of Cost of Staff by Sector (million UGX)

Sector	Salaries and wages	Directors Fees	Other Cash allowances	Total benefits in kind	Social security	Total
Agriculture, forestry and fishing	568,111	12,338	17,923	42,223	63,237	703,833
Mining and quarrying	282,350	2,466	3,699	8,703	13,055	310,272
Manufacturing	2,238,886	41,331	36,916	105,609	137,866	2,560,608
Utilities	1,251,568	12,015	19,632	44,765	65,185	1,393,165
Construction	761,326	6,539	9,564	23,389	33,681	834,499
Trade	1,698,368	39,799	13,529	65,236	61,421	1,878,354
Transportation and storage	732,146	15,393	22,716	68,956	79,193	918,404
Accommodation and food service activities	510,151	15,580	10,226	3,155	2,552	541,664
Information and communication services	488,673	14.38072	78.94838	13,330	10,897	512,993
Financial and insurance activities	1,436,897	16,735	27,930	58,272	89,106	1,628,940
Real estate and business services activities	2,118,955	44,766	60,387	152,446	212,092	2,588,646
Education	1,756,587	125,080	54,643	58,311	87,787	2,082,408
Human health and social work activities	1,660,275	10,544	15,871	38,810	54,371	1,779,870
Recreation and personal services activities	590,709	17,846	12,098	36,050	53,048	709,751
Total	**16,095,002**	**360,446**	**305,214**	**719,255**	**963,490**	**18,443,405**
%	**87.3**	**2.0**	**1.7**	**3.9**	**5.2**	**100**

Appendix 4: Non-current assets by Sector (million UGX)

Sector	Land and Buildings	Plant and machinery	Motor Vehicles	Computers and Accessories	Office Furniture	All other NCA	Total
Agriculture, forestry and fishing	2,978,461	1,133,523	372,680	1,290	140,401	2,082,016	6,708,371
Mining and quarrying	390,501	568,235	1,699,999	81,508	41,620	175,369	2,957,231
Manufacturing	7,307,406	1,343,988	1,242,310	71,284	381,806	2,877,406	13,224,200
Utilities	348,353	4,153,387	175,806	2,856	41,034	5,912,135	10,633,570
Construction	368,733	843,258	569,851	1,383	39,352	311,077	2,133,654
Trade	3,592,173	581,538	656,335	77,156	169,487	496,824	5,573,513
Transportation and storage	6,892,549	173,428	2,324,668	3,787	93,752	474,647	9,962,830
Accommodation and food service activities	5,143,942	213,276	98,850	47,997	372,436	672,865	6,549,366
Information and communication services	457,992	132,735	31,244	135,790	95,508	226,551	1,079,821
Financial and insurance activities	259,646	24,805	83,328	11,156	307,408	816,520	1,502,863
Real estate and business services activities	16,100,556	1,279,141	1,247,622	20,701	1,131,783	6,953,602	26,733,404
Education	6,971,451	103,673	324,912	14,779	431,003	538,208	8,384,027
Human health and social work activities	1,505,762	704,796	166,262	8,513	161,726	436,122	2,983,182
Recreation and personal services activities	1,268,687	104,689	74,102	22,656	97,163	167,856	1,735,153
Total	**53,586,213**	**11,360,470**	**9,067,968**	**500,857**	**3,504,479**	**22,141,197**	**100,161,185**
%	**53.5**	**11.3**	**9.1**	**0.5**	**3.5**	**22.1**	**100.0**

Appendix 5: Total Assets, Current and Non-Current by Sector (million UGX)

Sector	Non-Current assets	Other investments	Current Assets	Total
Agriculture, forestry and fishing	6,708,371	411,095	3,775,633	10,895,099
Mining and quarrying	2,957,231	29,435	302,499	3,289,165
Manufacturing	13,224,200	572,540	9,043,557	22,840,297
Utilities	10,633,570	109,132	2,681,501	13,424,203
Construction	2,133,654	56,886	3,938,896	6,129,436
Trade	5,573,513	324,818	8,538,149	14,436,480
Transportation and storage	9,962,830	115,646	2,442,596	12,521,073
Accommodation and food service activities	6,549,366	96,229	1,592,843	8,238,437
Information and communication services	1,079,821	7,278	381,625	1,468,723
Financial and insurance activities	1,502,863	9,809,661	14,725,664	26,038,189
Real estate and business services activities	26,733,404	1,720,012	7,704,021	36,157,437
Education	8,384,027	6,173	941,272	9,331,472
Human health and social work activities	2,983,182	126,366	1,919,972	5,029,520
Recreation and personal services activities	1,735,153	63,184	1,023,393	2,821,730
Total	**100,161,185**	**13,448,457**	**59,011,621**	**172,621,263**
%	**58.0**	**7.8**	**34.2**	**100.0**

Appendix 6: Total Equity and Liabilities by Sector (million UGX)

Sector	Equity and reserves	Long term loans	Current liabilities	Total equity and liabilities
Agriculture, forestry and fishing	7,198,906	1,342,562	2,353,631	10,895,099
Mining and quarrying	2,920,842	37,067	331,255	3,289,165
Manufacturing	11,257,439	5,295,504	6,287,355	22,840,297
Utilities	5,099,940	6,616,910	1,707,354	13,424,203
Construction	1,275,996	1,962,223	2,891,217	6,129,436
Trade	5,920,366	1,894,548	6,621,566	14,436,480
Transportation and storage	9,191,088	2,080,820	1,249,166	12,521,073
Accommodation and food service activities	3,134,681	1,890,694	3,213,062	8,238,437
Information and communication services	421,017	62,159	985,548	1,468,723
Financial and insurance activities	8,188,409	8,005,219	9,844,561	26,038,189
Real estate and business services activities	19,097,071	10,707,092	6,353,275	36,157,437
Education	7,084,961	1,402,575	843,936	9,331,472
Human health and social work activities	2,845,559	1,115,717	1,068,244	5,029,520
Recreation and personal services activities	1,412,056	263,212	1,146,462	2,821,730
Total	**85,048,330**	**42,676,302**	**44,896,632**	**172,621,263**
%	**49.3**	**24.7**	**26.0**	**100.0**

Appendix 7: Performance Indicators by Sector

Sector	Number of Employees	VA	Labour Productivity Ratio (million UGX)	Current Liabilities	Current Assets	Liquidity Ratio (Current ratio)	Net Profit	Total Income	Profitability Ratio
Agriculture, forestry and fishing	89,413	2,903,313	**32.5**	2,353,631	3,775,633	**1.6**	1,105,656	15,857,272	**0.1**
Mining and quarrying	14,275	759,559	**53.2**	331,255	302,499	**0.9**	232,223	630,095	**0.4**
Manufacturing	245,231	10,824,245	**44.1**	6,287,355	9,043,557	**1.4**	6,248,725	35,000,033	**0.2**
Utilities	25,047	2,226,133	**88.9**	1,707,354	2,681,501	**1.6**	511,198	5,870,839	**0.1**
Construction	31,654	2,239,628	**70.8**	2,891,217	3,938,896	**1.4**	718,191	6,016,429	**0.1**
Trade	1,185,837	12,015,753	**10.1**	6,621,566	8,538,149	**1.3**	8,626,425	36,913,923	**0.2**
Transportation and storage	33,833	2,938,351	**86.8**	1,249,166	2,442,596	**2.0**	529,005	12,179,753	**0**
Accommodation and food service activities	281,412	2,133,266	**7.6**	3,213,062	1,592,843	**0.5**	883,453	3,276,976	**0.3**
Information and communication services	17,141	1,568,043	**91.5**	985,548	381,625	**0.4**	795,549	3,449,398	**0.2**
Financial and insurance activities	117,147	3,534,534	**30.2**	9,844,561	14,725,664	**1.5**	828,492	4,599,198	**0.2**
Real estate and business services activities	185,905	6,902,893	**37.1**	6,353,275	7,704,021	**1.2**	1,727,874	20,640,096	**0.1**
Education	396,960	4,225,374	**10.6**	843,936	941,272	**1.1**	659,247	6,919,350	**0.1**
Human health and social work activities	100,849	3,272,943	**32.5**	1,068,244	1,919,972	**1.8**	646,128	6,820,310	**0.1**
Recreation and personal services activities	124,779	2,928,865	**23.5**	1,146,462	1,023,393	**0.9**	967,455	5,361,496	**0.2**
Total	**2,849,481**	**58,472,900**	**20.5**	**44,896,632**	**59,011,621**	**1.3**	**24,479,622**	**163,535,168**	**0.1**

Appendix 8: Summary of Business Surveys Conducted in Uganda

Type of Survey	Year of Survey	Reference Period	Coverage	Cut Off
Survey of Industrial Production	1964/65	1963	Mining and Quarrying, Manufacturing (including Processing of Agricultural Products and Electricity)	Not indicated
Survey of Industrial Production	1964	This was an Annual Survey	Mining and Quarrying, Manufacturing (including Processing of Agricultural Products), Construction and Electricity)	Not indicated
Survey of Industrial Production	1965-1969, 1971	These were Annual Surveys	Mining and Quarrying, Manufacturing (including Processing of Agricultural Products and Electricity)	Not indicated
Survey of Industrial Production	1970	Annual Survey	Cotton Ginning, Coffee Processing and Tea Processing	Not indicated
Survey of Industrial Production	1990-91	Calendar Year 1989	All sectors except Finance and Insurance	Businesses employing five and above
Uganda Business Inquiry	2002-2003	Financial Year 2000/2001	All sectors as listed in the ISIC Rev 3 were covered	Businesses with a fixed location irrespective of the number of employees
Annual Business Inquiry	2009	Financial Year 2008/9	All sectors as listed in the ISIC Rev 3 were covered	Only formal Businesses
Uganda Business Inquiry	2011	Financial Year 2009/10	All sectors as listed in the ISIC Rev 4 were covered	Formal and Informal businesses were covered
Uganda Business Inquiry	2020-2023	Financial Year 2019/20	All sectors as listed in the ISIC Rev 4 were covered	Formal and Informal businesses were covered

Appendix 9: Standard Errors and Relative Standard Errors

Table 9.1: Standard Errors and Relative Standard errors of GO by Sector

Sector	Number of Businesses	Gross Output (million UGX)	Standard Error (million UGX)	95% Confidence Interval (million UGX)		Relative Standard Error (%)
Agriculture, forestry and fishing	10,028	3,850,000	456,000	2,950,000	4,740,000	11.8
Mining and quarrying	988	1,030,000	233,000	574,000	1,490,000	22.6
Manufacturing	43,857	19,200,000	2,170,000	14,900,000	23,500,000	11.3
Utilities	562	5,860,000	1,890,000	2,160,000	9,560,000	32.3
Construction	1,856	6,120,000	843,000	4,470,000	7,770,000	13.8
Trade	392,900	16,600,000	1,500,000	13,600,000	19,500,000	9.0
Transportation and storage	3,536	4,330,000	700,000	2,960,000	5,710,000	16.2
Accommodation and food service activities	69,988	4,050,000	440,000	3,190,000	4,920,000	10.9
Information and communication services	3,819	2,690,000	861,000	1,000,000	4,380,000	32.0
Financial and insurance activities	13,675	4,800,000	1,050,000	2,750,000	6,850,000	21.9
Real estate and business services activities	19,112	10,200,000	1,520,000	7,260,000	13,200,000	14.9
Education	52,174	5,920,000	452,000	5,030,000	6,800,000	7.6
Human health and social work activities	9,175	4,820,000	968,000	2,920,000	6,720,000	20.1
Recreation and personal services activities	23,267	3,620,000	579,000	2,490,000	4,750,000	16.0
Total	**644,938**	**93,090,000**	**4,220,000**	**84,800,000**	**101,000,000**	**4.5**

Table 9.2: Standard Errors and Relative Standard errors of VA by Sector

Sector	Number of Businesses	Value Added (million UGX)	Standard Error (million UGX)	95% Confidence Interval (million UGX)		Relative Standard Error (%)
Agriculture, forestry and fishing	10,028	2,900,000	353,000	2,210,000	3,600,000	12.2
Mining and quarrying	988	760,000	165,000	437,000	1,080,000	21.7
Manufacturing	43,857	10,800,000	1,420,000	8,040,000	13,600,000	13.1
Utilities	562	2,230,000	698,000	858,000	3,590,000	31.3
Construction	1,856	2,240,000	410,000	1,440,000	3,040,000	18.3
Trade	392,900	12,000,000	1,060,000	9,940,000	14,100,000	8.8
Transportation and storage	3,536	2,940,000	549,000	1,860,000	4,010,000	18.7
Accommodation and food service activities	69,988	2,130,000	349,000	1,450,000	2,820,000	16.4
Information and communication services	3,819	1,570,000	575,000	441,000	2,700,000	36.6
Financial and insurance activities	13,675	3,530,000	863,000	1,840,000	5,230,000	24.4
Real estate and business services activities	19,112	6,900,000	959,000	5,020,000	8,780,000	13.9
Education	52,174	4,230,000	310,000	3,620,000	4,830,000	7.3
Human health and social work activities	9,175	3,270,000	563,000	2,170,000	4,380,000	17.2
Recreation and personal services activities	23,267	2,930,000	498,000	1,950,000	3,910,000	17.0
Total	**644,938**	**58,430,000**	**2,650,000**	**53,300,000**	**63,700,000**	**4.5**

Table 9.3: Standard Errors and Relative Standard errors of IC by Sector

Sector	Number of Businesses	Intermediate Consumption (million UGX)	Standard Error (million UGX)	95% Confidence Interval (million UGX)		Relative Standard Error (%)
Agriculture, forestry and fishing	10,028	946,000	134,000	683,000	1,210,000	14.2
Mining and quarrying	988	271,000	109,000	58,100	484,000	40.2
Manufacturing	43,857	8,390,000	1,100,000	6,230,000	10,500,000	13.1
Utilities	562	3,630,000	1,360,000	966,000	6,300,000	37.5
Construction	1,856	3,880,000	559,000	2,780,000	4,980,000	14.4
Trade	392,900	4,550,000	509,000	3,560,000	5,550,000	11.2
Transportation and storage	3,536	1,390,000	250,000	905,000	1,880,000	18.0
Accommodation and food service activities	69,988	1,920,000	173,000	1,580,000	2,260,000	9.0
Information and communication services	3,819	1,120,000	434,000	269,000	1,970,000	38.8
Financial and insurance activities	13,675	1,270,000	281,000	715,000	1,820,000	22.1
Real estate and business services activities	19,112	3,330,000	715,000	1,930,000	4,730,000	21.5
Education	52,174	1,690,000	156,000	1,380,000	2,000,000	9.2
Human health and social work activities	9,175	1,550,000	490,000	586,000	2,510,000	31.6
Recreation and personal services activities	23,267	691,000	140,000	416,000	965,000	20.3
Total	**644,938**	**34,628,000**	**2,190,000**	**30,300,000**	**38,900,000**	**6.3**

Table 9.4: Standard Errors and Relative Standard errors of cost of staff by Sector

Sector	Number of Businesses	Cost of Staff (million UGX)	Standard Error (million UGX)	95% Confidence Interval (million UGX)		Relative Standard Error (%)
Agriculture, forestry and fishing	10,028	704,000	94,200	519,000	889,000	13.4
Mining and quarrying	988	310,000	72,100	169,000	452,000	23.3
Manufacturing	43,857	2,560,000	362,000	1,850,000	3,270,000	14.1
Utilities	562	1,390,000	440,000	530,000	2,260,000	31.7
Construction	1,856	834,000	161,000	518,000	1,150,000	19.3
Trade	392,900	1,880,000	214,000	1,460,000	2,300,000	11.4
Transportation and storage	3,536	918,000	189,000	547,000	1,290,000	20.6
Accommodation and food service activities	69,988	542,000	67,100	410,000	673,000	12.4
Information and communication services	3,819	513,000	229,000	63,600	962,000	44.6
Financial and insurance activities	13,675	1,630,000	352,000	938,000	2,320,000	21.6
Real estate and business services activities	19,112	2,590,000	452,000	1,700,000	3,470,000	17.5
Education	52,174	2,080,000	154,000	1,780,000	2,380,000	7.4
Human health and social work activities	9,175	1,780,000	322,000	1,150,000	2,410,000	18.1
Recreation and personal services activities	23,267	710,000	121,000	473,000	947,000	17.0
Total	**644,938**	**18,400,000**	**986,000**	**16,500,000**	**20,400,000**	**5.4**

Appendix 10: Uganda Business Inquiry Project Implementation Staff

UBOS MANAGEMENT	
Name	**Designation**
Chris N. Mukiza (PhD)	Executive Director
Vincent F. Ssennono (PhD)	Deputy Executive Director
Aliziki K. Lubega	Director Economic Statistics
Margaret Nakirya	Head of Department Economic Survey and Censuses
Roland Muhumuza	Head of Department Production and Environment Statistics
TRAINERS	
Margaret Nakirya	Francis Kayondo
Patrick Okello	Jonathan Gwaita
Winfred Nankya	Allan Agaba
William Anguyo	Lawrence Mugula
James Ambayo	Godfrey Nakisisa
James Anguzu	Emmanuel Mugisha
Christopher Wabwire	Godfrey Senteza
Angella Kiconco	Santa Akello
Albert Bariho	Alex Male
Dorothy Namutebi	Lamwaka Brenda
FIELD OPERATIONS	
Winifred N. Mulindwa	Andrew Walungama
Margaret Nakirya	Barbra Akankunda
Emmanuel Menhya	Ruth Kyomuhendo
Hillary Muhanguzi	Julius Mpagi
Yunus Koire	Derrick Ahebwa
Solome Bamanya	Koire Abduraeof
Emmanuel Mugisha	Reuben Kwihingana
DATA PROCESSING	
Francis Kayondo	Haron Ariko
Lawrence Mugula	Yunus Koire
Allan Agaba	Joshua Wagooli
Julius Mpagi	Sheila Akandinda
Beatrice Nanyunja	Patience Mugabe
DATA ANALYSIS	
William Anguyo	Yunus Koire
Albert Bariho	Julius Mpagi
Elvis Nuwabeine	Natasha Nangendo
Abduraeof Koire	Lamwaka Brenda
Andrew Mutyaba	
AUTHORS	
Roland Muhumuza	Brenda Lamwaka
William Anguyo	Natasha Nangendo

Albert Bariho	Elvis Nuwabeine
James Anguzu	Santa Akello
Koire Abduraeof	Joanita Nassiwa
Derrick Irinatwe	Benard Osore
Alex Male	Polycarp Nono
FIELD WORK	
Name	Designation
Ssemanda Martin	Team Leader
Nanyonjo Brenda	Interviewer
Masagazi Paul Jumba	Interviewer
Nakintu Allen Olyvia	Interviewer
Ndibwami Bruno	Interviewer
Nakato Shadia	Team Leader
Ntabazi Derrick	Interviewer
Ssegwanyi Twaha	Interviewer
Murungi Sandra	Interviewer
Namakula Zainabu	Interviewer
Mbesirize Gerald	Team Leader
Abaine Easter	Interviewer
Kacooni Winfred	Interviewer
Tumusime Racheal	Interviewer
Opio Innocent	Team Leader
Nalumu Enid	Interviewer
Omongot Francis	Interviewer
Woniala Peter	Interviewer
Barasa Ronald Nyegenye	Interviewer
Kaggwa Patrick Brian	Team Leader
Namukura Sarah	Interviewer
Nuwahereza Solomon	Interviewer
Kabonero Martha	Interviewer
Ssebuufu Bashir	Team Leader
Dyogo Henry	Interviewer
Nagasha Karane	Interviewer
Kikomeko Bright	Interviewer
Bakesiima Nicholas	Interviewer
Nshemerairwe Immaculate	Team Leader
Mutesi Trucy Mwooza	Interviewer
Nagumya Raymond	Interviewer
Rukundo Mary	Interviewer
Candia Francis	Interviewer
Ogol Silas	Team Leader
Onen Joseph	Interviewer
Kaweesi Jude	Interviewer

Uwizeye Blair	Interviewer
Awino Sheilla	Interviewer
Mutonyi Catherine	Team Leader
Nanono Shamim	Interviewer
Muhima Sharma Nash	Interviewer
Okello Joel	Interviewer
Bashemeire Scovia	Interviewer
Kayanja Ronald	Team Leader
Edema Dan	Interviewer
Achola Martin	Interviewer
Arinaitwe Kamurasi	Interviewer
Tambiti Stephen	Team Leader
Kyomukama Micheal	Interviewer
Sanoni Isabirye	Interviewer
Lobong Olweny Joachim	Interviewer
Nambala Hadijah Namugaya	Interviewer
Malinga Andrew	Team Leader
Tuwape Juliet	Interviewer
Wandera Andrew	Interviewer
Mudoko Eric	Interviewer
Muwonge Andrew	Interviewer
Fred Mugabi	Team Leader
Sekite Kizito	Interviewer
Namale Justine	Interviewer
Nanteza Hashura	Interviewer
Waigumba Simon	Team Leader
Friday Juliet	Interviewer
Opolot Gilbert	Interviewer
Sekizivu Andrew	Interviewer
Wabuna Harry	Interviewer
Lusiba Karim Abdaraby	Team Leader
Ocen Kelvin	Interviewer
Abodo Harriet	Interviewer
Kiyemba Mark	Interviewer
Mugarura Brian	Team Leader
Agariraho Natasha	Interviewer
Atwine Joel	Interviewer
Ainemigisha Agnes	Interviewer
Mbonye Alex Alvin	Interviewer

Appendix 11: Sample Questionnaire

UGANDA BUREAU OF STATISTICS

UGANDA BUSINESS INQUIRY 2019/20

AGRICULTURE QUESTIONNAIRE

SECTION 1: IDENTIFICATION PARTICULARS										
1.1 DISTRICT:										
1.2. COUNTY/ MUNICIPALITY:										
1.3. SUB COUNTY/TOWN COUNCIL/DIVISION:										
1.4. PARISH/TOWN BOARD/WARD:										
1.5. VILLAGE/CELL/LC										
1.6. STREET /ROAD:										
1.7. GPS COORDINATES - Latitudes/Eastings										
1.8. GPS COORDINATES - Longitudes/Northings										
1.9. COBE/UBI Code										
1.10. NAME OF ESTABLISHMENT:										
1.11. OLD BUSINESS NAME, IF ANY:										
1.12. ESTABLISHMENT CONTACT :	a) Telephone line 1:									
	b) Telephone line 2:									
	c) Official Email:									
	d) Official Website:									
1.13. RESPONDENT'S PARTICULARS										
a) Name:										
b) Title/position:										
c) Mobile Telephone:										
d) Landline Telephone:										
e) Email:										

THE UGANDA BUREAU OF STATISTICS
P.O. BOX 7186, KAMPALA,
TEL: +256-414-706000, 230370
Fax: 0414-230370
E-mail:ubos@ubos.org
Website: www.ubos.org

INTRODUCTION AND PURPOSE OF INQUIRY

Hello,

My name is _____, I work with Uganda Bureau of Statistics (UBOS). We are collecting data for the Uganda Business Inquiry 2019/20.

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The ***Chief Executive Officer*** or a designated representative shall provide responses to the questionnaire. Much of the information required for this survey can be obtained from your annual financial statements for the years 2019 and 2020. Please provide a copy of your financial statements covering the financial years 2019 and 2020 along with the duly completed questionnaire.

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Please help us to monitor economic development

This questionnaire contains technical terms which are explained in the Appendix. Our interviewers are available for guidance on how to complete this questionnaire. **For help Contact:**

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Roland Muhumuza	**Margret Nakirya**	**Emmanuel Menyha**	**William Anguyo**
Tel: 0774145775	Tel: 0772316795	Tel: 0772889554	Tel: 0772843280
Email: Roland.Muhumuza@ubos.org	Email: Margaret.Nakirya@ubos.org	Email: Emmanuel.Menyha@ubos.org	Email: William.Anguyo@ubos.org

SECTION 2: GENERAL INFORMATION OF THE ESTABLISHMENT

2.1 Ownership of the Establishment

Question	Response
2.1 a) What is the legal ownership of this establishment? ***(Record the appropriate Code)*** **1= Sole Proprietorship** **2= Partnership** **3= Private Limited Company** **4= Public Limited Company** **5= Statutory Corporation** **6= Parastatal** **7= Government** **8= Co-operative** **9= Joint:(*Government-Private; Government-Statutory Corporation; Statutory-Private*)** **10= Religious Organization** **11=Non-Government Organization**	

2.1 b) IF CODES 2 TO 9 in Qn 2.1(a), please give the current ownership of the establishment by residence, sex and percentage of shares owned

Ownership type	**Percentage of shares (Record to the *Nearest whole number)* *(Total in this column should add to 100%)***	**Number of owners**	
(1)	**(2)**	**(3a)**	**(3b)**
		Male	**Female**
i) Government of Uganda			
ii) Foreign Government			
iii) Individuals: Nationals – Resident			
iv) Individuals: Nationals – Non-Resident			
v) Individuals: Non-Nationals – Resident			
vi) Individuals: Non-Nationals – Non-Resident			
Total	**100%**		

Qn. No.	Question	Response
2.1 c)	**In which year did the establishment start operating? *(Record YYYY)***	
2.1 d)	**What is the accounting period of this establishment?**	
	i) **Start Month:**	
	ii) **End month:**	
2.1 e)	**What is the currency used in your financial statements?** **1= Uganda Shillings** **2= Thousands of Ug. Shillings** **3= Millions of Ug. Shillings** **4= US dollars** **5= Euros** **6= Kenya Shillings** **96= Others (Specify) _____**	

2.1 f) Please give the number of separate establishments / branches covered by this return: ***(Record the number in the space provided)***

2.1 g) If this business has more than one establishment / branch, please give details and show the number of employees in each establishment / branch including the H/Q.

(if necessary, please continue on separate sheets)

	Name	**Main activity**	**District Name**	**Paid employees** *(as at time of interview)*
	(1)	**(2)**	**(3)**	**(4)**
1				
2				
3				
4				
5				
7				
8				
9				

2.2 Activity of Establishment

Questions	**ISIC CODE** **(Official use only)**
2.2 a) What is the MAIN activity of your establishment? **(*Please record detailed description of activity)*** **……**	
2.2 b) Has your activity changed since fiscal year 2019/20? ***(Record appropriate response code in space provided)*** **1= Yes** **2= No**	
2.2 c) If Yes, what is the new activity of your establishment? **(*Please record detailed description of activity)*** **……**	
2.2 d) What are the other *(secondary)* activities of your business? (*Please record detailed description of other activities)*	
i)	
ii)	
iii)	
iv)	

2.3 Innovation, Research and Development in the Establishment

2.3 a) Did your Establishment undertake Research and Development within the establishment (**Intramural)** in 2020?

Types of Intramural Research	**Response:** 1=Yes 2=No
i) On its own behalf	
ii) On behalf of another party (Research for other firms)	

2.3 b) Did your Establishment undertake Research and Development outside the establishment (**Extramural)** in 2020?

Types of Extramural Research	**Response:** 1=Yes 2=No
i) In Uganda	
ii) Abroad (Outside Uganda)	

2.3 c) During the **years 2019 to 2020**, did your Establishment introduce any of the following?

Types of Innovations	**Response:** 1=Yes 2=No
'i) New of significantly improved Goods ***(Excludes simple resale of new good purchased and changes of solely packaging nature)***	
ii) New or significantly improved services	
'iii) Marketing Innovations	
'iv) Organizational Innovation	

2.4 Source of financing

2.4 a) What was the **Main** source of financing for this establishment?		**Response:** (*Tick where applicable)*	
		Before (COVID-19) March 2020	**From March 2020 to date**
1	Commercial Bank		
2	Micro-Finance institutions		
3	Personal savings		
4	Sales		
5	Grant/Donations		
6	Others, Specify		

2.5 Operations during COVID - 19 Period

2.5 ai) From March 2020 to date (After Covid19 outbreak), has your business introduced any **NEW products** (goods or services)?

1= Yes

2= No ***>> 2.5bi***

2.5 aii) Please list up to **TWO MAIN NEW products** (goods or services) that your business introduced?

i)……

ii)……

2.6 Employment in the Establishment

	Response: 1=Male 2=Female
2.6 a) What is the sex of the Top/General Manager/Managing Director of this establishment? **1= Male** **2= Female**	

2.6b) What was the **TOTAL** number of employees on the last payday by period and sex? ***(Include full-time, part-time, permanent and temporary employees)***

Sr. No.	Occupation Category	Jun 2019				Sept 2019				Dec 2019				Mar 2020				Jun 2020			
		M	F	T	PWDs	M	F	T	PWDs	M	F	T	PWDs	M	F	T	PWDs	M	F	T	PWDs
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1	Working proprietors - paid																				
2	Managers																				
3	Professionals																				
4	Technicians and Associate Professionals																				
5	Clerical Support Workers																				
6	Services and Sales Workers																				
7	Skilled Agricultural, Forestry and Fishery Workers																				
8	Craft and Related Trades Workers																				
9	Plant and Machine Operators and Assemblers																				
10	Elementary Occupations																				
11	Armed Forces Occupations																				
12	Volunteers/unpaid workers																				
12.1	Volunteers - unpaid family and non-family workers																				
12.2	Volunteers - Apprentices																				

M=Males; F=Females; T=Total; PWDs – Persons with Disabilities

SECTION 3: Summary Balance Sheet at the end of each year

3.1 Statement of Non-Current Assets ***for the latest year (2020)***

Asset type →		Land	Buildings	Plant and machinery	Motor Vehicles	Computers & Accessories	Office Furniture	All other (office equipment, etc.)	Work in progress on capital assets	**All Non-Current Assets**
		(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**
Net book value at the start of the year	C11									***1**
plus Additions during the year at cost	C12									
less Book value of sales/ disposals[1]	C13									
less Depreciation for the year	C14									***3**
plus Other changes and adjustments	C15									
Net book value at the end of the year (C11+C12-C13-C14+C15 = C1)	C1									***2**
Memo: ***please state actual receipts from sales which be equal to C13***	C23									
Consistency Checks: *1=B11 in Col 2 of 3.1; *2=B11 in Col 1 of 3.1; *3=W31 in Col 1 of Worksheet 3										

3.2. Please provide a summary of your balance sheet by the following categories:

For the year ending →		Latest Year 2020	Previous Year 2019	For the year ending →			Latest Year 2020	Previous Year 2019
ASSETS		**(1)**	**(2)**	**EQUITY & LIABILITIES**			**(1)**	**(2)**
Non-Current assets	B11			Total equity and reserves		B21		
Other investments	B12			Long-term loans etc. from:	non-residents	B221		
Current assets	B13				other	B222		
				Current liabilities		B23		
Total assets (B11 TO B13 =B1=B2)	B1			**Total equity & liabilities** (B21 TO B23 =B2=B1)		B2		

SECTION 4: WORKSHEETS

W1. Total cost of all staff

For the year ending	→	Latest Year 2020	Previous Year 2019
		(1)	(2)
Gross payments to staff Salaries and wages	W111		
Directors' fees & allowances	W112		
Other Cash allowances *(but not travel, see W27)* Domestic servants	W1130		
Overtime and bonuses,	W1131		
Total Other Cash allowances *(W1130+W1131)*	W113		
Total cash payments *(W111+W112+w113)*	***W11***		
Benefits in kind			
Rent paid for housing	W120		
Meals or meal subsidies	W121		
Medical expenses *(including Medical Insurance)*	W122		
Staff welfare costs	W123		
Mileage	W124		
Other…Benefits in-kind	W125		
Total benefits in kind (W120…W124)	***W12***		
Social Security etc.			
Contributions to: NSSF	W130		
Provident fund	W131		
Other schemes for Retirement benefit provisions…	W132		
Total Social Security	***W13***		
Overall Cost =(W11+W12+W13)	**W1**		

W2. Costs of goods and services purchased

For the year ending →			Latest Year 2020	Previous Year 2019
			(1)	(2)
Electricity		W21		
Water & Sewerage Charges		W28		
Training & Education *(including long-term and short-term staff training, etc.)*		W22		
Bank charges *(not interest)*		W23		
Motor vehicle running costs		W241		
Fuel and Lubricants		W242		
Other Transport costs *Including:*	Vehicle hire	W243		
	Motorcycle/Bodaboda hire	W244		
	Water transport cost *e.g. boat, ship etc.*	W245		
Transport Purchased *e.g. Air tickets*		W429		
Travel allowances paid to staff *excluding any transport*		W27		
Insurances		W417		
Clearing & Forwarding Expenses		W431		
Telecommunications		W251		
Courier services		W252		
Postage		W253		
Rents of:	Land *(including rates)*	W261		
	Buildings	W263		
	Equipment hire *(excluding computers)*	W262		
Repair & Maintenance of buildings, equipment *(excluding computers...)*		W281		
Installation & repairs of Computer equipment, maintenance of softwares & Internet Services		W415		
Security Services		W282		
Advertising		W410		
Entertainment expenses		W4112		
Auditors Fees		W411		
Accountants Fees		W4111		
Consultancy Fees		W414		
Legal Expenses		W419		
Fees of others Professionals		W421		
Research and Development		W424		

For the year ending		→	Latest Year 2020	Previous Year 2019
Buying Commissions		W413		
Selling Commissions		W426		
Management Fees paid to the Parent Company		W4150		
Membership and Subscription fees		W425		
Trading & other Licenses		W427		
Printing & Stationery		W422		
Packaging Materials		W420		
Staff Uniforms & Protective Clothing		W430		
Personal Protective Equipment for COVID-19:	Protective clothing	W4331		
	Disinfecting work premises	W4331		
	Masks and face shields	W4332		
	Sanitizers, soap and detergents, disinfectants, etc.	W4332		
	Temperature guns	W4334		
	Hand washing water tanks	W4335		
Office Expenses		W432		
Miscellaneous Stores, *not elsewhere classified*		W418		
Total Purchases (Sum W21-W418)		**W390**		
Other Purchases				
Total Other Purchases		***=W290***		
Overall Total =(W390+W290)		**=W2**		

W3. All other Expenses

For the year ending	→	Latest Year 2020	Previous Year 2019
		(1)	(2)
Depreciation *(Tangible assets e.g. buildings, plant equipment etc.)*	W31		
Amortization *(Intangible assets e.g. software, copy rights/trademarks etc.)*	W311		
Interest *(not bank charges)*	W32		
Bad debts, *less recoveries*	W33		
Other Expenses, including:			
Gifts, donations	W341		
Loss on foreign exchange	W342		
Loss on sale of assets	W343		
Other provisions…	W344		
All other items (W341+….+ W344)	W34		
Overall Total (W31+W311+W32+W33+W34) = W3			

(P) Agricultural Income and Expenditure

P1.a Total Sales and Other Income

Please give invoice values (net of discounts) excluding VAT payable to government on sales

CPC		Latest Year 2020			Previous Year 2019		
Code	**Type of Crops Sold**	Unit of Quantity	Quantity	Value	Unit of Quantity	Quantity	Value
	(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**
01140	Rice						
01612	Tea						
01820	Sugarcane						
01710	Tobacco						
01310	Banana *(Food)*						
01921	Cotton						
01611	Coffee						
01520	Flowers						
	Fruit Crops (specify)						
	Others (*please specify…..)*						
Sales of Livestock							
02111	Breeding & Dairy Cattle						
02111	Beef Cattle						
02112	Sheep						
02112	Goats						
02121	Pigs						
02122	Chicken						
	Others *(please specify…..)*						
Sales of Dairy and Livestock Products							
02910	Cow milk						
021111	Beef						
021611	Butter						
021121	Chicken						
02920	Eggs						
021117	Goat Meat						
021113	Pork						
02971	Hides & Skin						
02930	Honey						
	Others *(please specify…..)*						
Forestry Products							
03120	Timber						
03920	Bark Cloth						
03930	Seedlings						
	Others *(please specify…..)*						

Fish Products							
021220	Fresh Fish						
	Others *(please specify…..)*						
	Total Sales (P11)						

(P) Agricultural Income and Expenditure, continued

P1. b Total Sales and Other Income

For the year ending		Latest Year 2020	Previous Year 2019
		(1)	(2)
Sale of agricultural, forestry, and fishing products *(=P11 above)*	P12		
Sale of bought goods *(net of VAT)*	P13		
Services rendered *(net of VAT)*	P14		
Rents receivable	P15		
Interest receivable	P161		
Dividends receivable	P162		
Other Operating Income *not elsewhere specified*	P17		
Other non-Operating Income *e.g. Gain on the sale of assets, gifts received, revaluations etc.*	P18		
Total Income (P22 to P28)	***P1***		

P2 Purchases and other expenses

Please complete worksheets W1 to W3 before completing this question

For the year ending****		Latest Year 2020	Previous Year 2019
(1)		(2)	(3)
Purchases of Livestock			
Dairy cattle	P211		
Beef cattle	P212		
Breeding cattle	P213		
Day old chicks	P214		
Pigs	P215		
Goats	P216		
Rabbits	P217		
Sheep	P218		
Others *(Specify…….)*	P219		
	P2191		
	P2192		
	P2193		
	P2194		
	P2195		
Veterinary fees	P221		
Other agricultural services	P222		
Seeds and fertilizer	P23		
Bags, sacks and other packaging	P24		
Goods purchased for resale *(if any)*	P25		
Cost of staff (from W1)	P26		
Purchases of goods and services (from W2)	P27		
All other items (from W3)	P28		
Total Purchases etc. (P211 to P28)	***P29***		
Profit *(before tax)*	P30		
Total Income (P19+P30 = P1=P2 above)	***P2***		

P3. a) Services Offered in the last period (2020)

(If necessary, please continue on separate sheets)

CPC Code *(For official use only)*	**Services offered** ***(description)***	**Values**	**Percent Exported of total turnover** (nearest whole number)
1	**2**	**3**	**4**
			%
			%
			%
			%
TOTAL			

P3. b) Own labour land improvement and construction work

For the year ending ***Please give the estimated cost of new work***		**Latest Year 2020**	**Previous Year 2019**
		(1)	**(2)**
Included in costs above	P37		
not included above	P38		

P4. Reconciliation

For the year ending		**Latest Year 2020**	**Previous Year 2019**
		(1)	**(2)**
Income LESS Expenditure *((before tax) = P20)*	P41		
plus purchases of livestock treated as capital	P42		
less sales of livestock treated as capital	P43		
less increases in the value of stocks	P44		
Any other items	P49		
Net profit (loss) before tax	***P4***		

(P) Agricultural Income and Expenditure, continued

P5. Estimated value of stocks

For the year ending			Latest Year 2020	Previous Year 2019
			(1)	(2)
All types of crops		P51		
Livestock	Dairy cattle	P521		
	Beef cattle	P522		
	Breeding Cattle	P5221		
	Poultry	P523		
	Others (Specify…)	P525		
Other Produce		P53		
Goods bought for resale		P54		
All other supplies and stores		P55		
Total value of stock (P51 to P55)		***P5***		

P6. Livestock changes (numbers) – *not including poultry*

Please enter the number of livestock		Dairy		Beef		Breeding		Other (specify…..)	
		2020	**2019**	**2020**	**2019**	**2020**	**2019**	**2020**	**2019**
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Stock at the start of YEAR	P61								
plus births	P62								
plus purchases	P63								
plus other incomings	P64								
less sales, slaughters	P65								
less deaths, losses	P66								
less other outgoings	P67								
Stock at the end of the year	***P6***								

Question	Response
P7. Does your establishment have a trading license? **1=Yes** **2=No**	
P8. Does your establishment pay any of the following taxes? **1=Yes** **2=No**	
a) Value Added Tax (VAT)	
b) Pay As You Earn (PAYE)	
c) Income Tax	
d) Other (specify)	

P9 What is the monthly average quantity of solid waste (KGS) that is disposed by the Business?

P10 What is the main method used for disposal of the solid waste?

A= Dispose with regular unsorted waste

B= Door to door collectors

C= Store at business premises

D= Repair

X= Others (Specify)

P11. Persons that provided responses to the Inquiry

Question	Response
P11. a) Has this questionnaire been filled by more than one person? **1=Yes** **2=No**	

P11. b) If YES, please list the respondents for each section or sub-section

Section Number	Name of Respondent	Title	Phone contact	Email Address

UGANDA BUREAU OF STATISTICS

UGANDA BUSINESS INQUIRY 2019/20

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1.7. GPS COORDINATES - Latitudes/Eastings									
1.8. GPS COORDINATES - Longitudes/Northings									
1.9. HOLDING ID									
1.10. NAME OF ESTABLISHMENT:									
1.11. NEW BUSINESS NAME, IF ANY:									
1.12. ESTABLISHMENT CONTACT :	a) Telephone line 1:								
	b) Telephone line 2:								
	c) Official Email:								
	d) Official Website:								

1.13. RESPONDENT'S PARTICULARS		***For Official Use Only***	
a) Name:		*This form was delivered by:*	
b) Title/position:		Interviewer's Name:	
c) Mobile Telephone:		Mobile Number:	
d) Landline Telephone:		Supervisor's Name:	
e) Email:		Editor's Name:	

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Your Faithfully,

Chris N. Mukiza (PhD)
EXECUTIVE DIRECTOR

Please help us to monitor economic development

This questionnaire contains technical terms which are explained in the Appendix. Our interviewers are available for guidance on how to complete this questionnaire. **For help Contact:**

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Production and Environment Statistics	Economic Censuses and Surveys	Economic Censuses and Surveys	Industry and Infrastructure Statistics
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Tel: 0774145775	Tel: 0772316795	Tel: 0772889554	Tel: 0772843280
Email: Roland.Muhumuza@ubos.org	Email: Margaret.Nakirya@ubos.org	Email: Emmanuel.Menyha@ubos.org	Email: William.Anguyo@ubos.org

QN NO.	QUESTIONS AND OPTIONS	RESPONSES AND CODES	
N01	What is the MAIN/PRIMARY activity of the [BUSINESS]?	RECORD DESCRIPTION OF ESTABLISHMENT ACTIVITY	
N02	Activity code SEE ISIC CODES IN ANNEX 10 OF MANUAL		
N03	What are the other (secondary) activities of your business?	Activity description	ISIC code
		a.	
		b.	
		c.	
N04	Does your business produce goods only, services only, or both goods and services? 1=Goods only 2=Services only 3=Both goods and services		
N05	Please list your main goods and/or services in order of contribution to turnover: (LIST UP TO 4 IF SO MANY)	Product	CPC code
N06	Who are the buyers of your product for [BUSINESS]? MULTIPLE RESPONSE – RECORD ALL MENTIONED A=Individuals/households B=Micro firms e.g. makers of chapattis, pancakes, doughnuts etc. C= Small firms e.g. retailers, grinding mills etc. D=Medium/Large firms e.g. wholesalers, institutions, schools, manufacturers etc. X=Other (specify)		
N07	In which year and month did the business first start operating?	Month	Year
N08	What is the legal ownership type of this business? 1= Sole Proprietorship 2= Partnership 3= Private Limited company 4= Co-operative 5= Religious organization 6= NGOs 96= Other (specify)		
N09	What is the Ownership type for the Business premises? 1= Personal Property 2= Rent 3= Lease 4= Share property 96= Other (specify)		
N10	Where do you mainly undertake your [BUSINESS]? 01= Workspace in/attached to home 02= Factory, office, workshop, kiosk 03= Independent from home 04= Construction site 05= Market stall/ trade fair 06=Street/pavement with fixed post 07= Satellite market 08= Other (specify)		

QN NO.	QUESTIONS AND OPTIONS	
N11	In the past 12 months, how many months did the [BUSINESS] operate? RECORD NUMBER OF MONTHS	
N12	What was the average monthly gross revenues during the months when the [BUSINESS] was operating? RECODE IN UGX	
N13	Does your business use [SERVICE]? Read all and record *1= YES or 2= NO* as appropriate	

	Service	Response
A	Postal Services	
B	Telephone	
C	Internet	
D	Transport	
E	Other (specify)	

N14	How was this [BUSINESS] acquired? 1=Founded 2=Purchased 3=Inherited after the death of a family member 4=Allocated by family 5=Gift from non-household member 96=Other(Specify)	
N15	What was the main source of money for setting up the business? 01= Didn't need any money 02= Own/household's savings 03= Commercial/Development Bank 04= Deposit Taking Microfinance institutions 08= Non deposit Taking Micro-Finance Institutions 05= SACCO 06= Local group 07= NGO 96= Other (specify)	
N16	In the last 12 months, has this Business used any funding to finance expansion and capital improvements or to face unexpected expenses for this [BUSINESS]? 1=Yes 2=No (>>N18)	
N17	What was the primary source of funding used? 01= Formal Banks (Commercial/Development 02= Deposit Taking Micro-Finance Institutions 13=Non deposit Taking Micro-Finance Institutions 03= SACCO 04= NGO 06= Landlord 07= Employer 08= Local group 09= Relative 10= Friend 11= Local money lender 12= Own/household's savings 96= Other (specify)	

N18	How many persons/employees are currently engaged in this [BUSINESS]?				
N19	How many of the persons engaged in this [BUSINESS] are […….]?			M	F
		A	Working owners		
		B	Contributing family workers		
		C	Paid employees		
		D	Unpaid employees out of the family		

QN NO.	QUESTIONS AND OPTIONS		
CREDIT AND MARKET INFORMATION			
N20	What was the Main reason you chose this Business Activity? 1=Existing capital (e.g. land, Cash, Buildings, equipment) 2=Family Tradition/culture 3=Low Start-up Costs 4=Demand 5=It is the profession/ skill I know 6=Conditioned by the money lender/Benefactor 96=Others (Specify)		
N21	What were the Three most important problems in setting up the business? (Rank in order of importance & Select from the codes below) 1=Obtaining start-up capital 2=Obtaining technical know-how and skills 3=Accessing raw materials 4=Finding Clients/Market 5=Government rules/regulations 6=Obtaining Water 7=Obtaining Electricity 8=Obtaining Space/Premises 9=Obtaining Transport 10=Insecurity/theft 96=Others (specify) 97=No problem	1	
		2	
		3	
N22	What was the major source of your start-up (one-off) and Running capital for your business in the last 12 months? 01= Own saving/Retained profits 02=Loans from friends/relatives 03=Contributions from others 04=Loans from commercial banks 05= Informal money lenders 06= Government lending agencies 07=Deposit Taking Microfinance institutions 08=Public share issuing 09=Inheritance 10=Borrowing from supplier 11=SACCOS/circles(cash rounds) 12=NGO 13= Non-deposit Taking Micro-Finance Institutions 96= Other (specify) 97=No capital required/ N/A 98= Don't know	a) Start-Up	
		b) Running the business in the last 12 months	
N23	IF CODE 02,04,05,06,07,10,11,96 What was the total amount of the loan received for […..]? UGX	a) Start-Up	
		b) Running the business in the last 12 months	
N24	If a Loan was received what was the security required? 1=Business Itself 2=Land 3=Cattle 4=House	a) Start-Up	
		b) Running in last 12 months	

	5=Salary 9=None 96=Others (Specify)		
N25	What is the Repayment Arrangement / period and rate? 1=Weekly 2=Monthly 3=Quarterly 4=Annual 5=Unspecified 96=Other (specify)	a) Start-up –Repayment period	
		b) Start-up – Rate (UGX)	
		c) Running business –Repayment period	
		d) Running business– Rate (UGX)	

QN NO.	QUESTIONS AND OPTIONS	
ACCESS TO BUSINESS DEVELOPMENT SERVICES AND FINANCIAL LITERACY		
N26	Do you have a concrete plan to expand this [BUSINESS]? 1=Yes 2=No (>>N29)	
N27	Is the business plan for [BUSINESS] written or recorded somewhere? 1=Yes 2=No	
N28	Why did you draw a business plan for [BUSINESS]? 1=To raise money/funds for the business 2=To make sound decisions 3=To identify potentials weakness 4=To communicate ideas to stakeholders 5= to help run your business with a more cohesive vision 6=To increase chances for success 96=Other (specify)	
N29	Why didn't you draw a business plan for [BUSINESS]? 1=Doesn't have expertise to draw one 2=It's too expensive to draw one 3=Business size is small 4= Don't think it's necessary 96=Others (specify)	
N30	Does your [BUSINESS] keep a complete record of accounts (Assets and expenditures)? 1=Yes >>N32 2=No 98=Don't know	
N31	Why don't you keep records for [BUSINESS]? 1=Records not necessary 2=Lack of skills 3= Lack of finances 96=Other (specify)]	
N32	Do you operate a bank account for [BUSINESS]? 1=Yes 2=No >>N34 98=Don't know	
N33	Why do you operate a bank account for the [BUSINESS]? 1=It is safe 2=To earn interest 3=To easily access a loan 4=Requirement for registration 96=Others (specify)	
N34	Why don't you operate a bank account for the [BUSINESS]? 1=Expensive to operate account 2=Banks not available 3=Don't trust banks 4=Have very little money	

	96=Others(specify)		
N35	**Has owners/operator of [BUSINESS] attended any training in [BUSINESS DEVELOPMENT SERVICES (BDS)]?** **1=Yes** **2=No** **98=Don't know**	**a) Savings**	
		b) Record keeping	
		c) Customer care	
		d) Marketing	
		e) New technologies	
		f) Other (specify)	
N36	**Who provided the training in [BUSINESS DEVELOPMENT SERVICES]?** **MULTIPLE RESPONSE** **A=Municipal Council/urban authority** **B= Chamber of Commerce** **C=NGO/CBO (specify)** **D=Private service provider** **E= University/training institution** **F= Enterprise Uganda** **G=Financial institution (e.g. Bank. Cooperative/SACCO etc.** **X=Other (specify)**	**a) Savings**	
		b) Record keeping	
		c) Customer care	
		d) Marketing	
		e) New technologies	
		f) Other (specify)	

ASSETS OWNED BY BUSINESSES

Sn.	Type of assets	Does your business own [ASSET]? 1=Yes 2=No **>> NEXT ASSET**	Have you used [ASSET] in your business in the last 12 months? 1=Yes 2=No	What is the Current value of the [ASSET]? **UGX**	What is the Value of Additions to [ASSET] if any in the last 12 months? **UGX**	What is the Value of Disposals from the [ASSET] if any in the last 12 months? **UGX**	What is the ownership type for [ASSET]? 1=Personal Property 2=Rent 3=Lease 4=Share property 98=Don't know	How is [ASSET] used? 1=Exclusively for business 2=Shared with Household 3=Shared with another business 96=Others specify
1	**N37**	**N38**	**N39**	**N40**	**N41**	**N42**	**N43**	**N44**
	Land and Buildings							
1	Land							
2	Buildings							
3	Other structures (kiosks, Kitchen House Pen etc.)							
4	Other Machinery, Equipment & Small Tools							
	Transport Equipment							
5	Bicycle							
6	Motorcycle							
7	Motor vehicle							
8	Other transport (Boat, Donkey, etc)							
9	All Other (Furniture, Computers and Office Equipment etc.)				.			

SALE AND PURCHASE VALUES IN THE LAST 30 DAYS

Sn	**Item description**	**Value in UGX**
N45a	**ALL BUSINESS SECTORS**	
1	Income from Rent of Land	
2	Income from Rent of Buildings	
3	Receipts from services rendered to others, commissions received, consultancy.	
4	Interest Receivable (e.g. from village SACCOS)	

5	Dividends Receivable	
6	Income received as a gift, donation, gain in the sale of assets, remittances etc.	
7	Sale of goods purchased from others for resale	
N45b	**TRADING AND SERVICES**	
1	Sale of passenger transport -Bodaboda	
2	Sale of passenger transport -Taxi	
4	Sale of freight transport	
5	Agency fees commissions received	
96	Others (specify)	
N45c	**HOTELS, BARS & RESTAURANTS**	
1	Sale of accommodation	
2	Sale of food (Meal)	
3	Sale of food (Roasted food 'muchomos' etc.)	
4	Sale of drinks	
96	Other service charges	
N45d	**FORESTRY**	
1	Sale of wood for timber	
2	Sale of wood for firewood	
3	Sale of wood for poles	
4	Sale of seedlings	
5	**Sale of non-wood products**	
5_1	Weeds, twigs, grass for handicraft or thatching	
5_2	Herbs for medicines	
5_3	Bush/wild game meat	
5_4	Honey	
5_5	Other forest food/fruits	
5_96	Others specify	
N45e	**MANUFACTURING/MINING AND QUARRING,CONSTRUCTION**	
1	Sale of products mined/manufactured/Constructed	
2	Sale of goods purchased from others for resale	
3	Construction work done	
96	Others specify	
N45f	**AGRICULTURE**	
A	**Livestock and poultry products**	
1	Livestock e.g. cow, Goat, Chicken ,Rabbit etc.	
2	Meat	
3	Milk	
4	Butter and cheese	
5	Eggs	
6	Hides & skin	
96	Others specify	
B	**Fish products**	
1	Fresh fish	
96	Others specify	
C	**Bee keeping products**	
1	Honey	
96	Others specify e.g. bee wax	

PURCHASES/INPUTS – (VALUES IN THE LAST 30 DAYS)

Sn	Item description	Did you purchase [ITEM]? 1=Yes 2=No**>> NEXT ITEM**	Value in shillings **UGX**	What is the MAIN source of your [RAW MATERIALS]? 1=Manufacturer 2=Wholesaler 3=Retail trader 4=Household/individual 5=Own production 6=Direct importation 96=Other (specify)
(1)	**(N46)**	**(N47)**	**(N48)**	**(N49)**
1	Raw materials/Inputs: *(CAPI activate this for Businesses in Manufacturing Sector Only)*			
1a				
1b				
1c				
1d				
1e				
1f	Others (specify)			
2	Semi-finished goods:			
3	Cost of goods purchased for resale :			
4	Services purchased			
5	Repair and maintenance of of equipments and Motorvehicles (spare parts etc) :			
6	Legal expenses:			
7	Security:			
8	Advertising cost			
9	Wages and salaries:			
10	Interest paid:			
11	Electricity:			
12	Water:			
13	Fuels:			
14	Insurances:			
15	Other Transport (Hired)			
16	Rent:			
17	Communication fees (eg Telephone, Postage.etc):			
18	Depreciation:			
19	Tools and equipments (Machinery):			
20	Packaging materials:			
21	Travel allowances paid to employees:			
22	Brokerage and commissions:			
23	Bad debts, donations, less recoveries:			
96	Other (specify)			

QN NO.	QUESTIONS AND OPTIONS	RESPONSES AND CODES
N50	Over the past three years, has the [BUSINESS]' revenues (sales, turnover) increased, decreased or remained the same? 1=increased 2=decreased 3=remained The same 98=don't know [INTERVIEWER: IF THE BUSINESS IS LESS THAN 3 YRS OLD ASK ACCORDING TO THE DURATION OF OPERATION]	
N51	What factors have constrained the business owner's ability to increase the size of the [BUSINESS] to the desired size? A=lack of demand B=lack of inputs C=lack of finance D=poor quality electricity and phone E=lack of trained employees F=Cost of hiring new employees G=Legal regulations H=Poor quality roads I=Lack of market information J=high tax rates K=lack of clear ownership of land L=high crime rates M=uncertainty N=corruption O=lack of time to work on the business P=the business is the desired size Q=Economic policy X=other (specify) Z=don't know PROBE: Any other? RECODE ALL THAT APPLY	
	REGISTRATATION STATUS	
N52	Does the business establishment have any license to operate? 1=Yes 2=No>>N54	
N53	Under what license does the business operate? 1=Trade License 3=Patent 4=Provisional authorization 96=Other (specify)	
N54	Are there plans to register/re-register your business establishment with the Registrar of Companies (URSB)? 1= Already registered 2= Already in the process 3= Yes, in the near future 4= No plans 5= Not sure	
N55	If not registered, why is your [BUSINESS] not registered? SELECT ALL MENTIONED A=In the process of being registered B=Don't need to register my business C=Do not know where to register D=Too many requirements to complete registration E=High cost of registration F=Could be bad for my business X= Others (specify) PROBE: Anything else?	A B C D E F X
N56	Do you pay [TYPE OF TAX]? 1=Yes 2=No	

	TAX	RESPONSE
A	VAT	
B	PAYE	
C	Income tax	
X	Other (specify)	

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